Government of Bombay

FINANCE DEPARTMENT

BUDGET

OF

THE GOVERNMENT OF BOMBAY

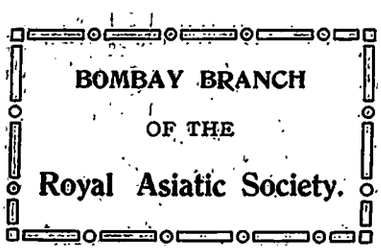
FOR

1931-32

LIBRARY OF THE BOMBAY BRANCH OF THE ASIATIC SOCIETY

[Price—Re. 2 As. 4 or 4s. 3d.]

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1931



Digitized with financial assistance from the
Government of Maharashtra
on 22 July, 2017

Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1931-32

CONTENTS

	PAGES
EXPLANATORY STATEMENTS AND DIAGRAMS—	
I, Total Revenue (Ordinary) and Expenditure (charged to Revenue)	iv & v
II, Chief Items of Revenue (Ordinary)	viii & ix
III, Chief Items of Expenditure (charged to Revenue) ...	xii & xiii
IV, Total Receipts and Disbursements	xv
STATEMENT OF BUDGET AND REVISED ESTIMATES OF REVENUE AND EXPENDITURE FOR 1930-31 WITH ACCOUNTS FOR FIVE YEARS ENDING 1929-30 ...	1-11
STATEMENT OF ESTIMATED REVENUE AND EXPENDITURE FOR 1931-32 INCLUDING STATEMENT OF RECEIPTS AND DISBURSEMENTS	13-19
STATEMENT SHOWING ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT	21
STATEMENT OF OUTSTANDING DEBT	22
STATEMENT OF NET BURDEN OF DEBT CHARGES ...	23
SCHEDULE OF DEMANDS	24-25
INTRODUCTORY NOTE	27-29
MEMORANDUM EXPLANATORY OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE—	
II, Taxes on Income	31
V & 5, Land Revenue	32-33
VI & 6, Excise	34-36
VII & 7, Stamps	37-38
VIII & 8, Forest	39-40
8A, Forest Capital Outlay	41
IX & 9, Registration	42
IX-A & 9-A, Scheduled Taxes	43-49
XIII, XIV & 14, 15, Irrigation receipts, Interest on debt and maintenance charges including extensions and improvements of non-capital works	50-56
16, Construction of Irrigation Works	57
XVI & 19, Interest	58-61
20, Interest on Other Obligations	62
21, Appropriation for Reduction or Avoidance of Debt ...	63
22, General Administration	64-66
XVII & 24, Administration of Justice	67-68
XVIII & 25, Jails and Convict Settlements	69
XIX & 26, Police	70-71
27, Ports and Pilotage	72
30, Scientific Departments	73

	PAGES
XXI & 31, Education	74-77
XXII & 32, Medical	78-81
XXIII & 33, Public Health	82-83
XXIV & 34, Agriculture	84-85
XXV & 35, Industries	86
XXVI & 37, Miscellaneous Departments	87-89
XXX & 41, Civil Works	90-94
XXXI & 42, Bombay Development Scheme	95-99
XXXII, Transfers from Famine Relief Fund and 43, Famine ...	100-101
XXXIII & 45, Superannuation	102-103
XXXIV & 46, Stationery and Printing	104-105
XXXV & 47, Miscellaneous	106-108
XL, Extraordinary Receipts	109
Expenditure under the control of the Secretary of State ...	110
Receipts and Expenditure in England under the control of the High Commissioner	111-112
52-A, Forest Capital Outlay	113
55, Construction of Irrigation Works	114-200
56-A, Capital Outlay on Improvements of Public Health ...	201-202
59, Bombay Development Scheme	203
60, Civil Works	204
60-A, Other Provincial Expenditure not charged to Revenue ...	205
60-B, Commuted Value of Pensions	206
Debt, Deposits and Advances	207-213
MEMORANDUM EXPLANATORY OF THE FIGURES OF CAPITAL EXPENDITURE AND RECEIPTS RELATING TO THE BOMBAY DEVELOPMENT SCHEME	214-224
STATEMENT OF NEW ITEMS INCLUDED IN THE ESTIMATES OF EXPENDITURE	225-264
LISTS OF NEW MAJOR WORKS	265-270
STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT	271-285

STATEMENT I.

Total Revenue (ordinary) and Expenditure (charged to revenue) of the Government of Bombay.

(Lakhs of rupees.)

	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30	1930-31 (Revised).	1931-32 (Budget).
Revenue ...	13,42	14,47	14,57	14,66	14,39	13,72	14,09	14,01	14,63	13,43	14,00
Expenditure ...	15,13	13,55	13,99	14,15	15,03	15,13	14,29	14,26	14,52	14,62	14,66

Note.—Interest received from the three local bodies for transmission to the Government of India has not been included in these figures.

The contribution which was payable to the Government of India under Devolution Rule 18, has been included in the ordinary expenditure for the years concerned—1921-24, 56 lakhs; 1925-26, 34 lakhs; 1926-27, 28 lakhs.

Receipts under "XLII-Bombay Development Scheme" have been included as "ordinary revenue" throughout because that is being done in the accounts from 1929-30 onwards.

For comparison of 1928-29 and following years with previous years the following changes require to be taken into consideration :—

(*a*) (i) The Revenue head "XXXI-Bombay Development Scheme" was opened in 1927-28.
(ii) In 1928-29 recoveries began to be shown as revenue instead of as deductions from expenditure.
(iii) From the same year transfers have been made to Revenue from the Famine Fund.

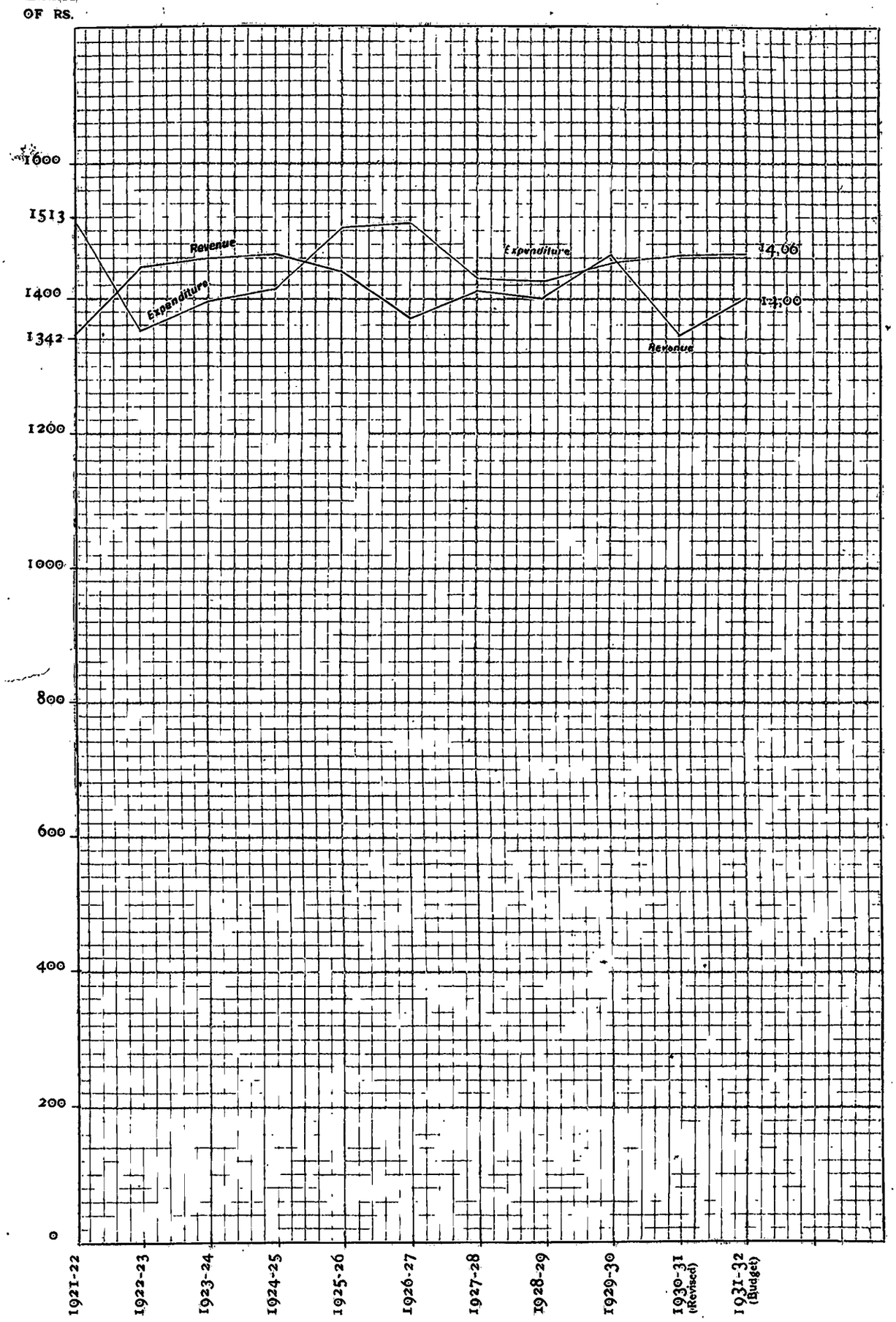
(*b*) (i) The Revenue head "42-Bombay Development Scheme" was opened in 1927-28.
(ii) Recoveries are no longer deducted.

Comparison of the figures in Statement I with the corresponding figures in the White Book.

	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30	1930-31 (Revised).	1931-32 (Budget).
Revenue.											
Revenue from Statement "A" in the White Book.	13,11	14,17	14,53	14,99	15,58	14,86	15,34	15,26	15,92	14,69	15,24
Add—Contribution to the Government of India under Devolution Rule 18 which is expenditure and was so shown in the later years.	+56	+56	+56	+56	...	...	...	...	...	...	...
	13,67	14,73	15,09	15,55	15,58	14,86	15,34	15,26	15,92	14,69	15,24
Deduct—Interest received from the three Presidency Corporations which appears on both sides of the accounts.	-45	-54	-80	-1,13	-1,47	-1,39	-1,34	-1,34	-1,29	-1,26	-1,24
	13,22	14,19	14,29	14,42	14,11	13,47	14,00	13,92	14,63	13,43	14,00
Add—Receipts under "XLII".	+20	+28	+28	+24	+28	+25	+9	+9	(Already included.)		
Revenue as shown in Statement I.	13,42	14,47	14,57	14,66	14,39	13,72	14,09	14,01	14,63	13,43	14,00
Expenditure.											
Expenditure from Statement "C" in the White Book.*	15,02	13,53	14,23	14,72	16,50	16,52	15,63	15,60	15,81	15,88	15,90
Add—Contribution to the Government of India under Devolution Rule 18 which was in the early years shown as a deduction from receipts.	+56	+56	+56	+56	...	...	...	...	...	...	...
	15,58	14,09	14,79	15,28	16,50	16,52	15,63	15,60	15,81	15,88	15,90
Deduct—Interest received from the three Presidency Corporations which appears on both sides of the accounts.	-45	-54	-80	-1,13	-1,47	-1,39	-1,34	-1,34	-1,29	-1,26	-1,24
Expenditure as shown in Statement I.	15,13	13,55	13,99	14,15	15,03	15,13	14,29	14,26	14,52	14,62	14,66

* In the White Books of the years 1923-24 to 1926-27 the statement of expenditure was entered as Statement "B".

TOTAL REVENUE (ORDINARY) AND EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



G. P. Z. O. Poona, 1931.

STATEMENT II.

Chief items of revenue (ordinary) of the Government of Bombay.

(Lakhs of rupees.)

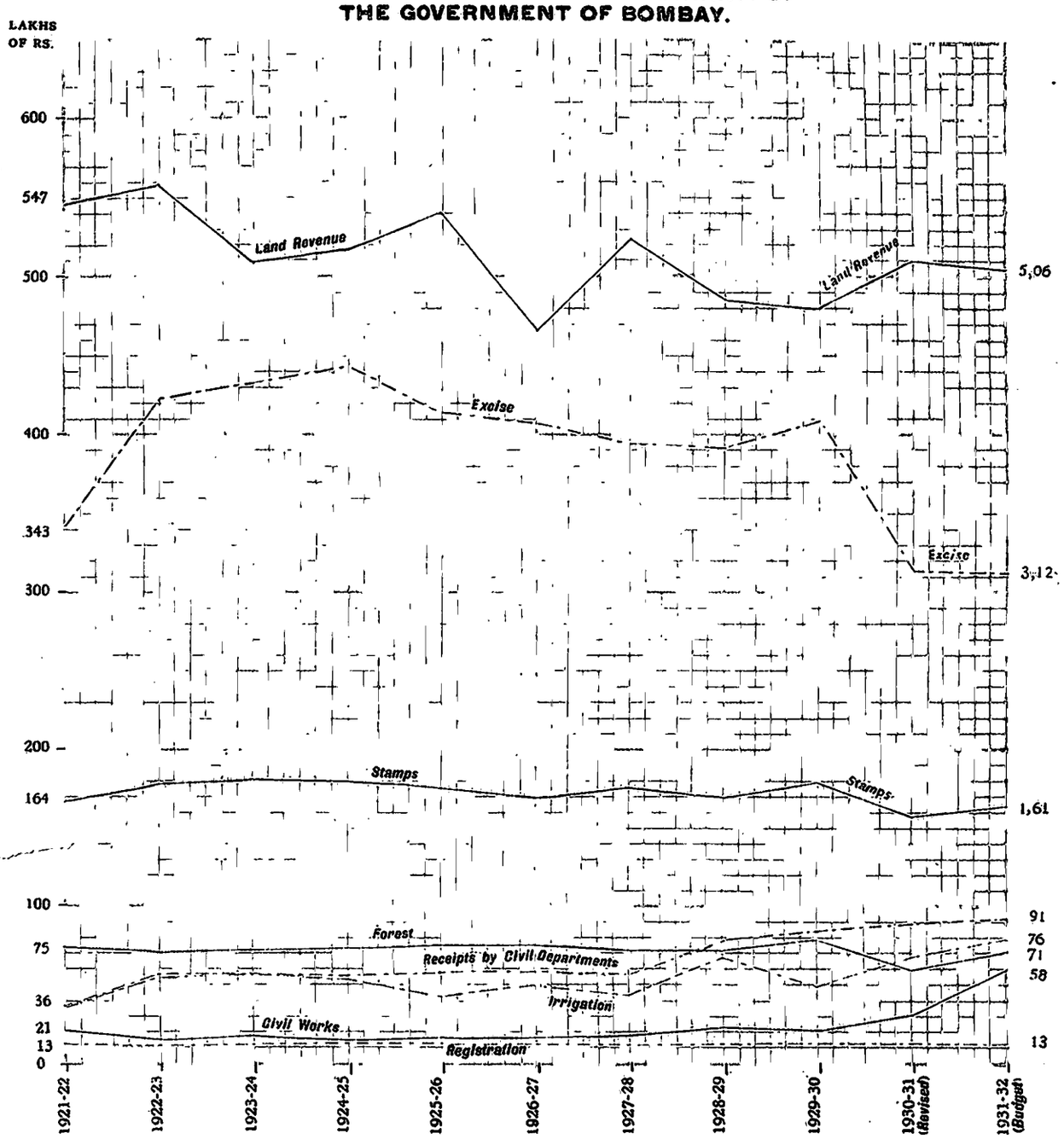
	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31 Revised	1931-32 Budget *
Land Revenue ...	5,47	5,59	5,09	5,17	5,41	4,67	5,28	4,85	4,80	5,09	5,06
Excise ...	3,43	4,23	4,35	4,13	4,15	4,09	3,96	3,92	4,08	3,13	3,12
Stamps ...	1,64	1,77	1,80	1,78	1,76	1,68	1,75	1,68	1,77	1,57	1,61
Forest ...	75	70	72	73	75	77	73	73	80	60	71
Registration ...	13	13	13	13	13	12	12	12	12	11	13
Irrigation ...	36	53	54	53	42	49	43	66	47	65	76
Civil Administration	36	53	56	58	58	59	56	77	83	88	91
Civil Works ...	21	16	18	15	16	16	17	21	20	29	58*

Note.—The receipts shown under the head "Civil Administration" are the totals of the receipts under the following heads:—

XVII.—Administration of Justice.
XVIII.—Jails and Convict Settlements.
XIX.—Police.
XXI.—Education.
XXII.—Medical.
XXIII.—Public Health.
XXIV.—Agriculture.
XXV.—Industries.
XXVI.—Miscellaneous Departments.

* "58 includes 16 received from the Central Road Development Account."

CHIEF ITEMS OF REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY.



Govt. Photozincographic Dept., Poona, 1931.

STATEMENT III.

Chief items of expenditure (charged to revenue) of the Government of Bombay.

(Lakhs of rupees.)

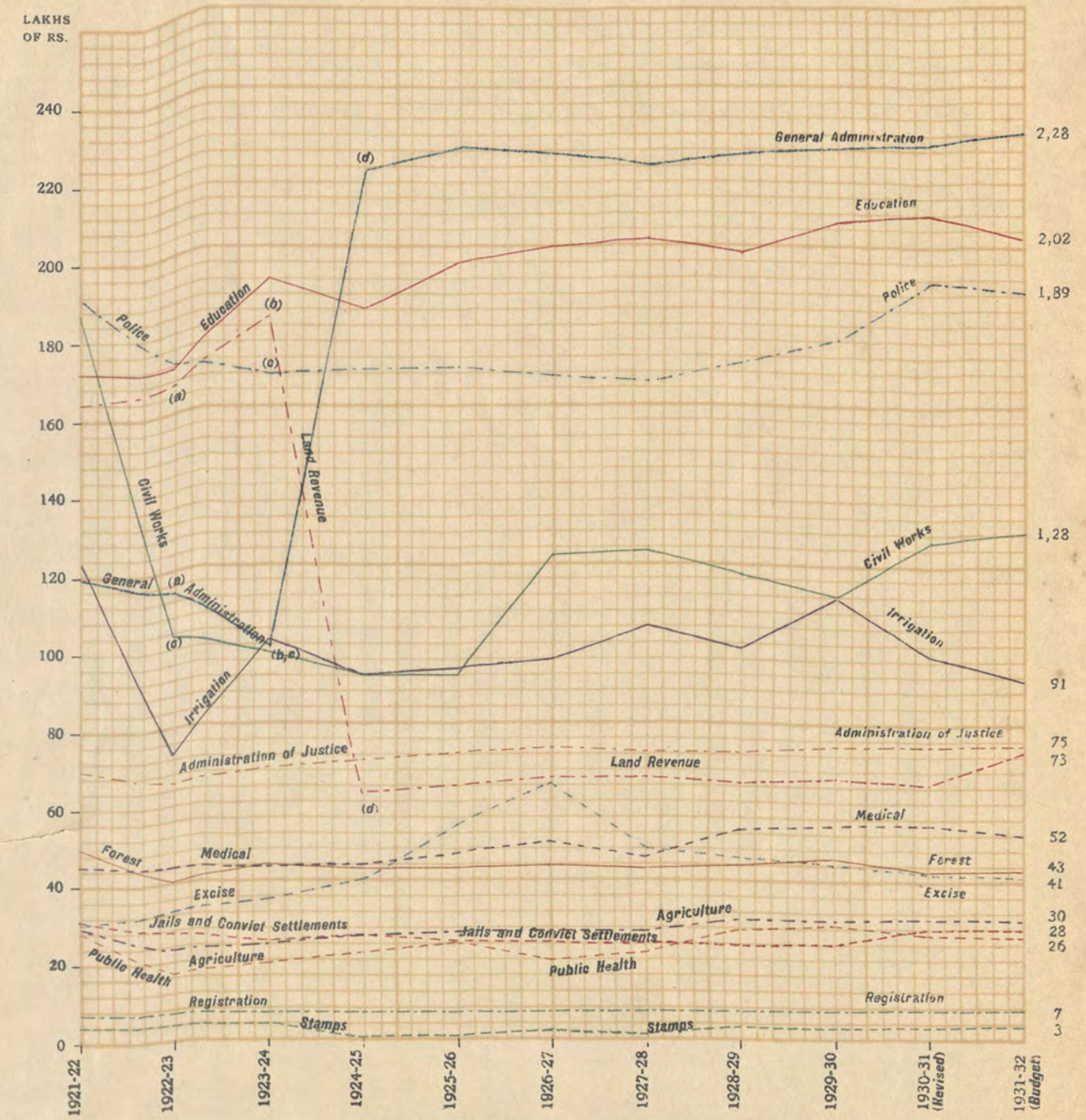
	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31 Revised	1931-32 Budget
Land Revenue ...	1,64	(a) 1,67	(b) 1,82	(d) 62	64	66	66	65	66	65	73
Excise ...	29	33	35	40	54	64	48	16	44	42	41
Stamps ...	4	4	4	1	1	2	1	3	3	3	3
Forest ...	50	40	44	43	43	44	43	44	46	43	43
Registration ...	7	7	7	7	7	7	7	7	7	7	7
Irrigation ...	1,24	73	1,01	92	94	96	1,05	99	1,12	98	91
General Administration.	1,19	(a) 1,14	(b), (c) 99	(d) 2,19	2,25	2,23	2,20	2,23	2,24	2,25	2,28
Administration of Justice ...	70	66	69	71	73	74	73	73	75	75	75
Jails and Convict Settlements ...	31	27	25	26	25	25	24	24	24	26	28
Police ...	1,91	1,72	(c) 1,67	1,69	1,69	1,67	1,65	1,70	1,76	1,91	1,89
Education ...	1,72	1,71	1,92	1,84	1,96	2,00	2,02	1,98	2,06	2,08	2,02
Medical ...	45	44	43	44	47	50	46	58	54	54	52
Civil Works ...	1,87	(e) 1,08	98	92	92	1,22	1,23	1,17	1,12	1,26	1,28
Public Health ...	29	17	19	22	25	20	22	28	22	27	26
Agriculture ...	29	23	24	26	27	27	27	30	30	31	30

(a), (b), (c), (d) and (e)—See foot-notes to graph III.

Note.—These figures are exclusive of expenditure in England.

III

CHIEF ITEMS OF EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



(*a*) In 1922-23 the cost of the Collector of Bombay and his establishment and the contingent charges (except postage and telegrams) of all Collectors were transferred from "22, General Administration" to "5, Land Revenue." These amounted at the time to about Rs. 5 lakhs.

(*b*) From 1923-24 onwards a fixed amount of Rs. 18·78 lakhs has been debited each year to "5 Land Revenue" by transfer from "22, General Administration" This represents the portion debitable to "5, Land Revenue" on account of district administration.

(*c*) In 1923-24 the cost (about Rs. 9 lakhs) of "Village Police" was transferred from "26, Police" to "22, General Administration."

(*d*) In 1924-25 (i) The cost (averaging Rs. 24 lakhs) of the pay and allowances of district and village officers entered under the minor head "Land Records," and

(ii) the value (averaging Rs. 97 lakhs) of the assessments of service lands alienated to district and village officers.

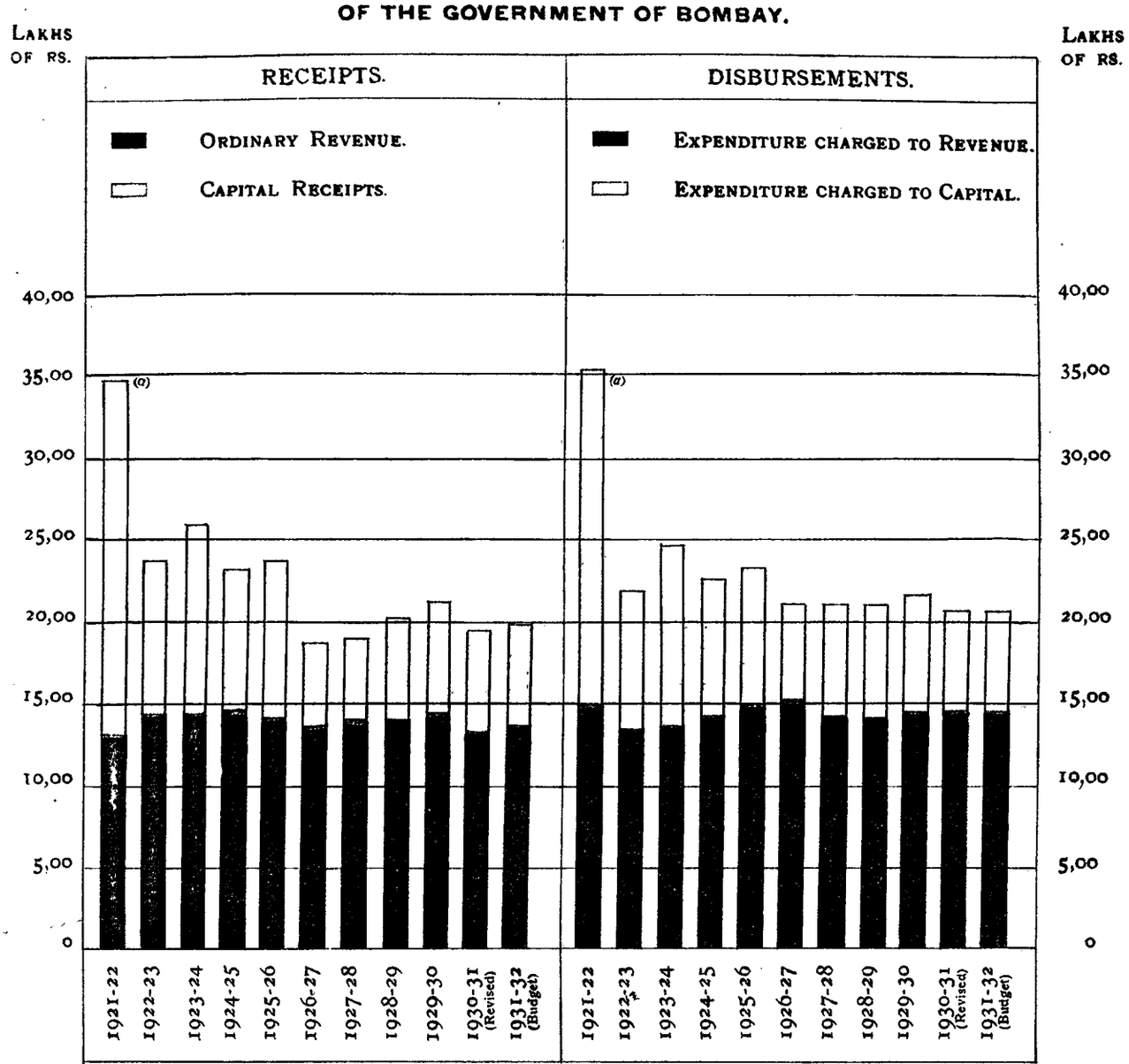
were tranferred from "5 Land Revenue" to "22, General Administration."

Changes (*a*) to (*d*) were all changes in accounts classification made under instructions from the Auditor General

(*e*) The decrease in the expenditure on civil works in 1922-23 as compared with that in 1921-22 was due partly to a restriction of building, owing to the financial stringency, and partly to the introduction of the policy of borrowing for civil works. The increase in 1926-27 as compared with 1925-26 was due to the borrowing for civil works being materially reduced by the introdnction of the restriction that only works estimated to cost Rs. 5 lakhs or more should be financed from loan funds. In 1927-28 the expenditure on works was considerably reduced, but the figure of expenditure under "41, C.W." remained constant owing to the transfer to the head from "47, Miscellaneous" of the provision of Rs. 19 lakhs for grants to local bodies for communications.

Govt. Photozincographic Dept., Poona, 1931.

TOTAL RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF BOMBAY.



RECEIPTS.			DISBURSEMENTS.		
Year.	* Ordinary.	Capital.	Year.	* Charged to Revenue.	Charged to Capital.
	Lakhs of Rupees.			Lakhs of Rupees.	
1921-22	13,42	21,23	1921-22	15,13	20,44
1922-23	14,47	9,42	1922-23	13,55	8,14
1923-24	14,57	11,56	1923-24	13,99	10,65
1924-25	14,66	8,77	1924-25	14,15	8,42
1925-26	14,39	9,49	1925-26	15,03	8,19
1926-27	13,72	5,23	1926-27	15,13	5,92
1927-28	14,09	5,09	1927-28	14,29	6,84
1928-29	14,01	6,46	1928-29	14,26	6,77
1929-30	14,63	6,70	1929-30	14,52	7,07
1930-31 (Revised)	13,43	6,19	1930-31 (Revised)	14,62	6,14
1931-32 (Budget)	14,00	5,91	1931-32 (Budget)	14,66	6,19

(*a*) In the accounts of 1921-22 a book-entry of 12,06 lakhs was made both under receipts and disbursements on account of pre-reform debt of this province transferred from Government of India accounts.

* The figures of ordinary revenue and expenditure (charged to revenue) are the same as in Statement I (page iv)

G. P. Z. 0. Poona, 1931.

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE FIVE YEARS ENDING 1929-30

AND

BUDGET AND REVISED ESTIMATES FOR 1930-31

No. of Account Head.	Heads of Revenue.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Budget.	1930-31, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
II	Taxes on Income	...	...	...	...	...	...	...
V	Land Revenue	5,41,11	4,66,95	5,23,19	4,84,68	4,79,63	5,12,11	5,08,91
VI	Excise	4,15,33	4,09,39	3,96,20	3,92,26	4,07,89	3,89,00	3,12,51
VII	Stamps	1,76,34	1,67,57	1,75,40	1,63,39	1,77,15	1,73,53	1,56,66
VIII	Forest	75,28	76,56	72,94	73,43	79,75	78,91	59,83
IX	Registration	12,78	12,04	11,82	11,75	12,33	12,00	11,20
IX-A	Scheduled Taxes	15,90	19,55	24,20	21,52	20,12	19.64	17,33
	Total ...	12,36,14	11,52,06	12,00,75	11,52,03	11,76,87	11,85,19	10,66,44
	Irrigation, Navigation, Embankment and Drainage Works.							
XIII	Works for which capital accounts are kept.	41,35	48,27	42,09	49,30	29,65	52,24	48,52
XIV	Works for which no capital accounts are kept.	77	97	86	16,42	17,15	16,32	16,00
	Total ...	42,12	49,24	42,95	65,72	46,80	68,56	64,52
	Debt Service.							
XVI	Interest ...	1,65,80	1,63,13	1,58,27	1,51,52	1,45,86	1,45,01	1,51,15
	Total ...	1,65,80	1,63,13	1,58,27	1,51,52	1,45,86	1,45,01	1,51,15
	Civil Administration.							
XVII	Administration of Justice ...	16,46	17,89	14,76	15,52	17,33	16,80	16,50
XVIII	Jails and Convict Settlements ...	5,02	5,65	6,01	5,41	5,49	5,03	4,82
XIX	Police	7,85	7,27	7,28	11,10	11,75	19,96	21,14
XX	Ports and Pilotage	...	...	...	...	...	...	...
XXI	Education	10,52	10,85	11,07	11,86	16,59	12,69	14,54
XXII	Medical	6,55	5,46	5,86	13,74	14,22	13,10	13,46
XXIII	Public Health	6,15	6,35	6,43	13,90	11,74	11,74	12,40
XXIV	Agriculture	3,19	3,01	2,74	3,49	3,55	3,48	3,58
XXV	Industries	4	7	5	6	4	4	4
XXVI	Miscellaneous Departments ...	1,99	2,05	1,84	1,83	1,80	1,85	1,85
	Total ...	57,77	59,10	56,04	76,91	82,51	84,69	88,33
	Civil Works.							
XXX	Civil Works	16,13	16,38	17,05	20,71	20,34	17,96	29,04
XXXI	Bombay Development Scheme...	...	...	17,65	18,00	32,59	27,64	29,23
	Total ...	16,13	16,38	34,70	38,71	52,93	45,60	58,27
	Miscellaneous.							
XXXII	Transfers from Famine Relief Fund	...	...	9,75	16,21	50,44	9,00	10,73
XXXIII	Receipts in aid of Superannuation	17,74	19,84	14,67	15,39	23,10	16,00	14,40
XXXIV	Stationery and Printing ...	3,65	3,98	3,68	4,53	4,26	4,00	3,69
XXXV	Miscellaneous	9,28	10,72	5,72	2,74	5,13	2,40	3,68
	Total ...	30,67	34,54	33,82	38,87	82,93	31,40	32,50
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.							
XXXIX	Contribution to the Central Government by Provincial Government.	...	...	...	...	...	...	...
XXXIX-A	Miscellaneous Adjustments between the Central and Provincial Governments.	9,76	4,08	4	...	...	...	...
	Provincial revenue in England—High Commissioner.	...	...	1	2	10	1	9
	Total ...	9,76	4,08	5	2	10	1	9
	Extraordinary Items.							
XL	Extraordinary Receipts ...	...	2,58	7,91	1,96	3,56	13,20	7,67
	Total Revenue ...	15,58,39	14,86,06	15,34,49	15,25,74	15,91,56	15,73,66	14,68,97

No. of Account Head.	Heads of Revenue.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Budget.	1930-31, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Capital Account not charged to Revenue.							
XLII	Bombay Development Scheme ...	28,00	25,46	8,70	8,70	...	...	...
	Total ...	28,00	25,46	8,70	8,70	...	...	...
	Debt Heads.							
	Deposits and Advances—							
	Famine Relief Fund ...	50,99	46,95	20,27	8,94	10,73	10,70	11,82
	Transfers from Famine Relief Fund	...	...	...	24,02	26,39	20,91	30,11
	Appropriation for Reduction or Avoidance of Debt.	20,83	19,29	18,42	20,87	23,05	24,61	24,57
	Miscellaneous Government Account.	...	...	...	...	...	...	...
	Suspense Account ...	1,32,03	1,11,00	1,25,92	1,21,16	1,26,00	...	...
	Deposits of Depreciation Fund of Government Presses ...	...	62	79	1,39	58	71	61
	Loans and Advances by Provincial Government ...	86,71	32,90	52,99	52,03	1,03,14	90,31	80,33
	Advances from the Provincial Loans Fund	6,58,00	2,61,98	2,90,58	4,17,34	10,80,89	4,38,26	4,38,26
	Subventions from the Central Road Development Account ...	...	...	...	...	...	...	33,50
	Total, Debt Heads ...	9,48,56	5,22,74	5,08,87	6,45,75	13,70,78	5,85,50	6,19,20
	Total, Capital Receipts ...	9,76,56	5,48,20	5,17,57	6,54,45	13,70,78	5,85,50	6,19,20
	Total Receipts* ...	25,34,95	20,34,26	20,52,05	21,80,19	29,62,34	21,59,16	20,88,17
	Opening Balance ...	6,68,17	7,33,69	5,23,85	3,28,46	2,71,76	2,24,30	2,45,01
	Grand Total ...	32,03,12	27,67,95	25,75,91	25,08,65	32,34,10	23,83,46	23,33,18

*

	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Budget.	1930-31, Revised.
Ordinary Revenue ...	15,58,39	14,86,06	15,34,49	15,25,74	15,91,56	15,73,66	14,68,97
Capital Receipts ...	9,76,56	5,48,20	5,17,57	6,54,45	13,70,78	5,85,50	6,19,20

No. of Account Head.	Heads of Expenditure.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.
1	2	3	4	5	6
	Direct Demands on Revenue.				
5	Land Revenue (Reserved)	64,15	65,71	66,48	64,77
6	Excise (Transferred)	54,07	64,02	47,95	46,32
7	Stamps (Reserved)	1,39	1,75	1,32	2,67
8	Forest (Transferred)	40,92	41,40	40,58	41,25
8A	Forest Capital Outlay (Transferred)... ...	2,02	2,22	2,44	2,33
9	Registration (Transferred)	6,66	6,66	6,53	6,55
9A	Scheduled Taxes (Reserved)	18	19	20	20
	Total ...	1,69,39	1,81,95	1,65,50	1,64,09
	Reserved ...	65,72	67,65	68,00	67,64
	Transferred ...	1,03,67	1,14,30	97,50	96,45
	Irrigation Revenue Account.				
14	Interest on Works for which capital accounts are kept—Irrigation Works (Reserved).	62,43	54,08	54,75	55,52
15	Other Revenue Expenditure Financed from Ordinary Revenues (Reserved)—				
	A. Irrigation Works (P. W.)	30,63	23,68	29,34	22,72
	B. Navigation, Embankment and Drainage Works (P. W.).	57	41	56	59
	A. Irrigation Works (Civil)	64	22	24	22
15 (1)	Other Revenue Expenditure Financed from Famine Fund (Reserved).	...	7,11	10,31	10,00
	Total (Reserved) ...	94,27	85,50	95,20	89,05
	Irrigation Capital Account (charged to Revenue).				
16	Construction of Protective Irrigation Works (Reserved)—				
	A. Financed from Famine Relief Fund ...	...	10,00	10,00	.....
	B. Financed from Ordinary Revenues ...	...	...	...	10,00
	Total (Reserved) ...	...	10,00	10,00	10,00
	Debt Services.				
19	Interest on Ordinary Debt (Reserved) ...	2,58,75	2,33,68	2,10,64	2,05,37
20	Interest on other obligations (Reserved) ...	...	...	...	.....
21	Reduction or Avoidance of Debt (Reserved) ...	18,24	16,13	14,74	12,94
	Total (Reserved) ...	2,76,99	2,49,81	2,25,38	2,18,31

1929-30, Accounts.	1930-31, Budget.			1930-31, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
66,09	50,12	14,68	64,80	50,11	14,76	64,87	5
44,25	40,43	1,89	42,32	40,11	1,90	42,01	6
2,65	2,70	.....	2,70	2,50	.....	2,50	7
43,28	36,75	5,22	41,97	36,05	5,29	41,34	8
2,22	2,26	.....	2,26	1,94	.....	1,94	8A
6,65	6,74	.....	6,74	6,60	.....	6,60	9
21	20	.....	20	21	.....	21	9A
1,65,35	1,39,20	21,79	1,60,99	1,37,52	21,95	1,59,47	
68,95	53,02	14,68	67,70	52,82	14,76	67,58	
96,40	86,18	7,11	93,29	84,70	7,19	91,89	
78,06	.....	58,28	58,28	.....	67,69	67,69	14
16,38	18,76	.....	18,76	22,83	.....	22,83	15A
52	50	.....	50	50	.....	50	15B
26	17	.....	17	16	.....	16	15A
17,02	6,70	.....	6,70	6,70	.....	6,70	15 (1)
1,12,24	26,13	58,28	84,41	80,19	67,69	97,88	
.....	.....	.....	.....	.....	.....	.....	16A
.....	.....	10,00	10,00	.....	.....	.....	16B
.....	.....	10,00	10,00	.....	.....	.....	
1,98,68	20	1,88,11	1,88,31	19	1,83,39	1,83,58	19
96	.....	2,07	2,07	.....	2,07	2,07	20
14,09	.....	14,69	14,69	.....	14,66	14,66	21
2,13,73	20	2,04,87	2,05,07	19	2,00,12	2,00,31	

No. of Account Head.	Heads of Expenditure.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.
1	2	3	4	5	6
	Civil Administration.				
22	General Administration (Reserved)	2,23,37	2,21,28	2,18,77	2,21,82
22	General Administration (Transferred) ...	1,57	1,63	1,61	1,59
24	Administration of Justice (Reserved) ...	72,74	74,05	73,25	72,92
25	Jails and Convict Settlements (Reserved) ...	25,28	24,74	24,26	23,69
26	Police (Reserved)	1,69,37	1,67,07	1,64,75	1,69,73
27	Ports and Pilotage (Reserved)	22	21	21	21
30	Scientific Departments (Transferred) ...	79	60	58	84
31	Education (Reserved)	6,84	6,76	6,75	6,91
31	Education (Transferred)	1,88,98	1,92,88	1,95,11	1,90,91
32	Medical (Reserved)	5	6	5	4
32	Medical (Transferred)	47,15	49,85	46,37	53,26
33	Public Health (Transferred)	24,57	19,97	21,79	28,50
34	Agriculture (Transferred)	26,81	26,86	27,40	29,53
35	Industries (Transferred)	69	89	70	79
37	Miscellaneous Departments (Reserved) ...	4,27	4,13	4,06	4,30
37	Miscellaneous Departments (Transferred) ...	21	21	20	21
	Total ...	7,92,90	7,91,19	7,85,86	8,05,25
	Reserved ...	5,02,13	4,98,30	4,92,10	4,99,62
	Transferred ...	2,90,77	2,92,89	2,93,76	3,05,63
	Civil Works.				
41	Civil Works (Reserved)	5,11	5,01	4,67	4,09
41	Civil Works (Transferred)	86,77	1,17,08	1,17,90	1,13,17
42	Bombay Development Scheme (Reserved) ...	...	.....	24,79	28,71
	Total ...	91,88	1,22,09	1,47,36	1,45,97
	Reserved ...	5,11	5,01	29,47	32,80
	Transferred ...	86,77	1,17,08	1,17,89	1,13,17
	Miscellaneous.				
43	Famine (Reserved)—				
	A. Famine Relief	9,32	11,27	15,14	1,38
	B. Transfers to Famine Relief Fund ...	44,28	35,22	7,90	.....
45	Superannuation Allowances and Pensions (Reserved).	56,25	55,74	51,88	54,33
46	Stationery and Printing, Partly (Reserved) and Partly (Transferred).	Reserved ... 11,67 Transferred ... 1,78	13,72 1,76	12,20 1,66	13,33 1,64
47	Miscellaneous (Reserved)	13,43	10,49	4,16	6,09
47	Miscellaneous (Transferred)	22,48	22,33	3,69	3,86
	Total ...	1,58,61	1,50,53	96,03	80,63
	Reserved ...	1,34,35	1,26,44	91,28	75,13
	Transferred ...	24,26	24,09	5,35	5,50

1929-30, Accounts.	1930-31, Budget.			1930-31, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
2,22,31	1,02,24	1,21,37	2,23,61	1,02,55	1,20,82	2,23,37	22
1,59	1,60	.....	1,60	1,60	.....	1,60	22
75,33	65,12	9,57	74,69	65,57	8,98	74,55	24
24,37	23,01	1,11	24,12	27,26	1,09	28,35	25
1,75,99	1,69,08	9,10	1,78,18	1,81,65	9,65	1,91,30	26
23	3	6	9	3	6	9	27
86	92	.....	92	92	.....	92	30
6,84	6,74	26	7,00	6,56	4	6,60	31
1,99,32	1,96,22	6,81	2,03,03	1,94,18	6,93	2,01,11	31
6	6	.....	6	6	.....	6	32
54,24	49,27	4,43	53,70	49,69	4,50	54,19	32
29,09	26,87	2,17	29,04	24,60	2,17	26,77	33
30,42	27,68	2,40	30,08	28,62	2,41	31,03	34
1,06	1,37	2	1,39	1,27	1	1,28	35
4,29	3,82	37	4,19	3,79	44	4,23	37
24	18	5	23	13	5	18	37
8,26,24	6,74,21	1,57,72	8,31,93	6,88,48	1,57,15	8,45,63	
5,09,42	3,70,10	1,41,84	5,11,94	3,87,47	1,41,08	5,28,55	
3,16,82	3,04,11	15,88	3,19,99	3,01,01	16,07	3,17,08	
3,88	4,22	.....	4,22	3,94	.....	3,94	41
1,08,25	1,04,10	11,26	1,15,36	1,11,15	11,20	1,22,35	41
28,16	7,12	25,79	32,91	7,24	24,72	31,96	42
1,40,29	1,15,44	37,05	1,52,49	1,22,33	35,92	1,58,25	
32,04	11,34	25,79	37,13	11,18	24,72	35,90	
1,08,25	1,04,10	11,26	1,15,36	1,11,15	11,20	1,22,35	
5,97	.....	.....	.....	2,15	.....	2,15	43-A
.....	.....	.....	.....	.....	.....	.....	43-B
56,66	57,06	1,90	58,96	58,96	2,05	61,01	45
11,98	13,58	.....	13,58	13,78	.....	13,78	46
1,77	1,59	.....	1,59	1,15	.....	1,15	46
3,29	5,64	.....	5,64	2,93	.....	2,93	47
3,10	10,54	.....	10,54	6,93	.....	6,93	47
82,77	88,41	1,90	90,31	85,90	2,05	87,95	
77,90	76,28	1,90	78,18	77,82	2,05	79,87	
4,87	12,13	.....	12,13	8,08	.....	8,08	

No. of Account Head.	Heads of Expenditure.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.
1	2	3	4	5	6
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.				
51	Contributions to the Central Government by Provincial Governments (Reserved).	34,00	28,00	..	.....
51A	Miscellaneous adjustments between the Central and Provincial Governments (Reserved).	21	.....	...	4,00
	Total ...	34,21	28,00	...	4,00
	Reserved ...	34,00	28,00	...	4,00
	Transferred ...	21	.....	...	.....
	Extraordinary Items.				
52	Extraordinary Payments (Reserved) ...	...	.....	...	.....
	Total (Reserved) ...	...	.....	...	.....
	Expenditure in England.				
	Secretary of State (Reserved)	93	1,90	1,65	5,83
	Secretary of State (Transferred)	12	11	6	4
	High Commissioner (Reserved)	19,64	20,11	24,89	26,49
	High Commissioner (Transferred)	10,79	10,49	10,73	9,94
	Total ...	31,48	32,61	37,33	42,30
	Reserved ...	20,57	22,01	26,54	32,32
	Transferred ...	10,91	10,60	10,79	9,98
	Total Expenditure charged to Revenue ...	16,49,73	16,51,68	15,63,26	15,59,60
	Reserved ...	11,33,14	10,92,72	10,37,97	10,28,87
	Transferred ...	5,16,59	5,58,96	5,25,29	5,30,73
	Capital Account not charged to Revenue.				
52A	Forest Capital Outlay (Transferred)... ...	39	.....	...	.....
55	Construction of Irrigation Works (Reserved)	2,45,74	2,07,19	2,57,61	2,96,05
56A	Capital outlay on improvement on Public Health (Reserved).	10,00	.....	...	.....
56A	Capital outlay on improvement on Public Health (Transferred).	2,22	8,36	5,71	5,63
59	Bombay Development Scheme (Reserved) ...	76,72	44,98	8,88	23,78
60	Civil Works not charged to Revenue (Transferred).	78,40	36,60	30,90	37,22
60A	Other Provincial Works not charged to Revenue (Reserved).	...	9,74	42	1
60A	Other Provincial Works not charged to Revenue (Transferred).	25	.....	...	.....
60B	Payment of Commuted value of Pensions (Reserved).	...	3,84	2,91	8,56
	Total ...	4,13,72	3,10,71	3,06,43	3,71,25
	Reserved ...	3,82,46	2,65,75	2,69,82	3,28,40
	Transferred ...	31,26	44,96	36,61	42,85

1929-30, Accounts.	1930-31, Budget.			1930-31, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
.....	.....	.....	.....	.....	.....	.....	51
3	.....	.....	.....	.....	.....	.....	51-A
3	.....	.....	.....	.....	.....	.....	
3	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	52
.....	.....	.....	.....	.....	.....	.....	
4,08	13	2,40	2,53	14	3,14	3,28	.....
.....	4	.....	4	.....	.....	.....	.....
25,91	3,97	22,72	26,69	3,74	22,38	26,12	.....
10,19	1,29	7,16	8,45	1,39	7,61	9,00	.....
40,18	5,43	32,28	37,71	5,27	33,18	38,40	
29,99	4,10	25,12	29,22	3,88	25,52	29,40	
10,19	1,33	7,16	8,49	1,39	7,61	9,00	
15,80,88	10,49,02	5,23,89	15,72,91	10,69,88	5,18,01	15,87,89	
10,44,30	5,41,17	4,82,48	10,23,65	5,68,55	4,75,94	10,39,49	
5,36,58	5,07,85	41,41	5,49,26	5,06,33	42,07	5,48,40	
.....	.....	.....	.....	.....	.....	.....	52-A
3,03,23	3,44,38	76,81	4,21,19	3,01,11	79,02	3,80,13	55
.....	.....	.....	.....	.....	.....	.....	56-A
5,96	8,87	.....	8,87	7,44	.....	7,44	56-A
-1,77	(a) 18,56	(a) 28	+1,92,40	(c) 10,18	(c) 11	-2,02,10	59
44,16	24,38	.....	24,38	16,08	.....	16,08	60
4	65	.....	65	15	.....	15	60-A
.....	.....	.....	.....	.....	.....	.....	60-A
12,25	6,48	1,36	7,84	12,11	2,95	15,06	60-B
3,63,87	4,03,32	78,45	(b) 2,70,53	3,47,07	82,08	(b) 2,16,76	
3,13,75	3,70,07	78,45	2,37,28	3,23,55	82,08	1,93,24	
50,12	33,25	.....	33,25	23,52	.....	23,52	

(a) Distribution of the gross estimate has been given.
(b) The total includes the *net* estimate under "59, Bombay Development Scheme."
(c) Distribution of the gross estimate has been given.

No. of Account Head.	Heads of Expenditure.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.
1	2	3	4	5	6
	Debt, Deposits and Advances.				
	Reserved.				
	Miscellaneous Government Account ...	.....	.....	...	3,44
	Famine Relief Fund	.....	.....	60,80	40,23
	Transfers from Famine Relief Fund ...	.....	.....	...	.....
	Suspense Account ...	1,32,05	1,10,84	1,25,94	1,22,02
	Appropriation for Reduction or Avoidance of Debt.	7	6	20	3
	Sinking Fund Investment Account ...	11,91	7,45	17,91	13,83
	Deposits of Depreciation Fund of Government Presses.	.....	21	57	32
	Loans and Advances by Provincial Government.	1,87,42	92,67	92,75	60,18
	Advances from Provincial Loans Fund ...	74,53	70,48	79,58	65,99
	Subventions from Central Road Development Account.	.....	.....	.....	.....
	Total, Debt Heads (Reserved) ...	4,05,98	2,81,71	3,77,75	3,06,04
	Total, Capital Account not charged to Revenue.	8,19,70	5,92,42	6,84,18	6,77,29
	Reserved ...	7,38,44	5,47,46	6,47,57	6,34,44
	Transferred ...	81,26	44,96	36,61	42,85
	TOTAL, Disbursements ...	24,69,43	22,44,10	22,47,44	22,36,39
	Reserved ...	18,71,58	16,40,18	16,85,54	16,63,31
	Transferred ...	5,97,85	6,03,92	5,61,90	5,73,58
	Closing Balance ...	7,33,69*	5,23,85†	3,28,47‡	2,71,76§
	Grand Total ...	32,03,12	27,67,95	25,75,91	25,08,65

* Includes Balance of Famine Relief Fund 1,95,32
† " " " ... ... 2,4 ,27
‡ " " " 2,01,74
§ " " " 1,70,44

		1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Budget.	1930-31, Revised.
Charged to Revenue	Reserved ...	11,33,14	10,92,72	10,97,97	10,28,87	10,44,30	10,23,65	10,39,49
	Transferred	5,16,59	5,58,96	5,25,29	5,30,73	5,36,53	5,49,26	5,48,40
	Total ...	16,49,73	16,51,68	15,63,26	15,59,60	15,80,83	15,72,91	15,87 89
Charged to Capital	Reserved ...	7,38,44	5,47,46	6,47,57	6,34,44	13,58,14	6,09,66	5,90,45
	Transferred	81,26	44,96	36,61	42,85	50,12	33,25	23,52
	Total ...	8,19,70	5,92,42	6,84,18	6,77,29	14,08,26	6,42,91	6,13,97

1929-30, Accounts.	1930-31, Budget.			1930-31, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
3,67	.....	3,91	3,91	.....	3,91	3,91	.....
76,90	.....	29,91	29,91	.....	40,84	40,84	.....
2,00	.....	4,23	4,23	.....	4,23	4,23	.....
1,26,60	.....	.....	.....	.....	.....	.....	.....
13	.....	15	15	.....	9	9	.....
14,57	.....	15,25	15,25	.....	15,30	15,30	.....
37	.....	39	39	.....	26	26	.....
49,08	36,74	.....	36,74	39,17	.....	39,17	.....
7,71,07	.....	2,81,80	2,81,80	.....	2,83,19	2,83,19	.....
.....	.....	.....	.....	.....	10,22	10,22	.....
10,44,39	36,74	3,35,64	3,72,38	39,17	3,58,04	3,97,21	.....
14,08,26	4,40,06	4,14,09	6,42,91	3,86,24	4,40,12	6,13,97	.....
13,58,14	4,06,81	4,14,09	6,09,66	3 62,72	4,40,12	5,90,45	.....
50,12	33,25	.....	33,25	23,52	.....	23,52	.....
29,89,09	14,89,08	9,37,98	22,15,82	14,56,12	9,58,13	22,01,86	.....
24,02,44	9,47,98	8,96,57	16,33,31	9,26,27	9,16,06	16,29,94	.....
5,86,65	5,41,10	41,41	5,82,51	5,29,85	42,07	5,71,92	.....
(a) 2,45,01			(b) 1,67,64			(c) 1,31,32	.....
32,34,10			23,83,46			23,33,18	.....

(a) Includes Balance of Famine Relief Fund 1,04,27
(b) " " " 84,53
(c) " " " 75,25

STATEMENT B

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1931-32

	Heads of Revenue.		Budget, 1931-32.
	Principal Heads of Revenue.		
II.	Taxes on Income		.....
V.	Land Revenue		5,05,96
VI.	Excise		3,12,40
VII.	Stamps		1,60,71
VIII.	Forest		71,06
IX.	Registration		13,27
IX-A.	Scheduled Taxes		18,14
		Total ...	10,81,54
	Irrigation, Navigation, Embankment and Drainage Works.		
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which capital Accounts are kept—		
	Direct Receipts	36,11	
	Portion of Land Revenue due to Irrigation ...	75,40	
		1,11,51	
	Deduct—		
	(1) Working Expenses	46,66	
	(2) Collection charges in Civil Department in respect of Direct Receipts.	68	
	(3) Collection charges in Civil Department in respect of the portion of Land Revenue due to Irrigation	4,25	
		51,59	
		Net receipts ...	59,92
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no capital Accounts are kept		16,02
		Total ...	75,94
	Debt Service.		
XVI.	Interest		1,43,44
		Total ...	1,43,44
	Civil Administration.		
XVII.	Administration of Justice		18,40
XVIII.	Jails and Convict Settlements		4,58
XIX.	Police		8,72
XX.	Ports and Pilotage		.....
XXI.	Education		14,62
XXII.	Medical		13,35
XXIII.	Public Health		13,68
XXIV.	Agriculture		3,82
XXV.	Industries		5
XXVI.	Miscellaneous Departments...		13,86
		Total ...	91,08

Heads of Revenue.		Budget, 1931-32.
Civil Works.		
XXX.	Civil Works	57,79
XXXI.	Bombay Development Scheme	28,63
	Total ...	86,42
Miscellaneous.		
XXXII.	Transfers from Famine Relief Fund	18,68
XXXIII.	Receipts in aid of Superannuation	12,02
XXXIV.	Stationery and Printing	1,04
XXXV.	Miscellaneous	3,09
	Total ...	34,83
Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.		
XXXIX-A	Miscellaneous Adjustments between the Central and Provincial Governments ...	.....
	Total ...	.....
Extraordinary Items.		
XL.	Extraordinary Receipts	10,71
	Receipts in England	1
		10,72
	Total, Revenue ...	**15,23,97**
	Deficit	**65,57**
	Grand Total ...	**15,89,54**

Number of Account Head.	Heads of Expenditure.	India.	England.	Budget, 1931-32. Total.	Division of total into Voted.	Non-voted.
	Direct Demands on Revenue.					
5	Land Revenue (Reserved)	73,05	32	73,37	58,55	14,82
6	Excise (Transferred)	41,35	.....	41,35	39,46	1,89
7	Stamps (Reserved)	2,58	.....	2,58	2,58	.....
8	Forest (Transferred)	41,68	.....	41,68	36,63	5,05
8-A	Forest Capital Outlay (Transferred)	1,38	.....	1,38	1,38	.....
9	Registration (Transferred)	6,53	18	6,71	6,71	.....
9-A	Scheduled Taxes (Reserved)	21	.....	21	21	.....
	Total ...	1,66,78	50	1,67,28	1,45,52	21,76
	Reserved ...	75,84	32	76,16	61,34	14,82
	Transferred ...	90,94	18	91,12	84,18	6,94
	Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.					
14	Interest on Works for which Capital Accounts are kept (Reserved)	59,26	.....	59,26	...	59,26
15	Other Revenue Expenditure financed from Ordinary Revenue (Reserved)—					
	A.—Irrigation Works (P.W.)	21,03	4	21,07	21,07	.....
	B.—Navigation, Embankment and Drainage Works (P.W.)	49	.....	49	49	.....
	A.—Irrigation Works (Civil)	13	.....	13	13	.....
15	(1) Other Revenue Expenditure financed from Famine Fund (Reserved)	10,22	.....	10,22	10,22	.....
	Total (Reserved) ...	91,13	4	91,17	91,91	59,26
	Capital Account of Irrigation, Navigation, Embankment and Drainage Works (Charged to Revenue).					
16	Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—					
	A.—Financed from Famine Relief Fund	.....	.....	.....	...	.....
	B.—Financed from Ordinary Revenues	.....	.....	.....	...	.....
	Total (Reserved) ...	.....	.....	.....	...	.....
	Debt Services.					
19	Interest on Ordinary Debt (Reserved)	1,69,81	.....	1,69,81	20	1,69,61
20	Interest on Other Obligations (Reserved)	3,17	.....	3,17	...	3,17
21	Reduction or Avoidance of Debt (Reserved) ...	15,30	.....	15,30	...	15,30
	Total (Reserved) ...	1,88,28	.....	1,88,28	20	1,88,08
	Civil Administration.					
22	General Administration (Reserved)	2,26,61	.....	2,26,61	1,06,66	1,19,95
22	General Administration (Transferred)	1,58	.....	1,58	1,58	.....
24	Administration of Justice (Reserved)	74,80	.....	74,80	65,18	9,62
25	Jails and Convict Settlements (Reserved)	27,49	2	27,51	26,26	1,25
26	Police (Reserved)	1,88,95	14	1,89,09	1,79,50	9,59
27	Ports and Pilotage (Reserved)	11	.....	11	5	6
30	Scientific Departments (Transferred)	92	.....	92	92	.....
31	Education (Reserved)	6,68	.....	6,68	6,67	1
31	Education (Transferred)	1,94,90	.....	1,94,90	1,88,97	5,93
32	Medical (Reserved)	6	.....	6	6	.....
32	Medical (Transferred)	52,05	18	52,23	47,27	4,96
33	Public Health (Transferred)	25,95	.....	25,95	23,99	1,96

Number of Account Head.	Heads of Expenditure.	Budget, 1931-32			Division of total into	
		India.	England.	Total.	Voted.	Non-voted.
	Civil Administration—contd.					
34	Agriculture (Transferred)	30,49	.....	30,49	27,88	2,61
35	Industries (Transferred)	1,39	.....	1,39	1,38	1
37	Miscellaneous Departments (Reserved)	5,00	.....	5,00	4,58	42
37	Miscellaneous Departments (Transferred)	18	.....	18	13	5
	Total ...	8,37,16	34	8,37,50	6,81,08	1,56,42
	Reserved ..	5,29,70	16	5,29,86	3,88,96	1,40,90
	Transferred ..	3,07,46	18	3,07,64	2,92,12	15,52
	Civil Works.					
41	Civil Works (Reserved)	3,81	.....	3,81	3,81	.....
41	Civil Works (Transferred)	1,24,12	16	1,24,28	1,13,49	10,79
42	Bombay Development Scheme (Reserved)	47,20	.....	47,20	7,47	39,73
	Total ...	1,75,13	16	1,75,29	1,24,77	50,52
	Reserved ...	51,01	.....	51,01	11,28	39,73
	Transferred ...	1,24,12	16	1,24,28	1,13,49	10,79
	Miscellaneous.					
43	Famine (Reserved)—					
	A.—Famine Relief	2,00	.....	2,00	2,00	.....
	B.—Transfers to Famine Relief Fund	.....	.....	.....	...	.....
45	Superannuation Allowances and Pensions (Reserved) ...	63,24	.....	63,24	60,15	3,09
46	Stationery and Printing (Partly Reserved and Partly Transferred) ... ... { Reserved ...	12,23	1,49	13,72	13,72	.....
	{ Transferred ...	1,70	.....	1,70	1,70	.....
47	Miscellaneous (Reserved)	2,99	.....	2,99	2,99	.....
47	Miscellaneous (Transferred)	5,60	.....	5,60	5,60	.....
	Total ...	87,76	1,49	89,25	86,16	3,09
	Reserved ...	80,46	1,49	81,95	78,86	3,09
	Transferred ...	7,30	.....	7,30	7,30	.....
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.					
51	Contributions and Assignments to the Central Government by the Provincial Government (Reserved)	.....	.....	.....	...	.....
51-A	Miscellaneous Adjustments between the Central and Provincial Governments	.....	.....	.....	...	.....
	Total ...	.....	.....	.....	...	.....
	Reserved ...	.....	.....	.....	...	.....
	Transferred ...	.....	.....	.....	...	.....
	Extraordinary Items.					
52	Extraordinary Payments (Reserved)	.....	.....	.....	...	.....
	Expenditure in England.					
	Secretary of State (Reserved)	.....	2,96	2,96	12	2,84
	Secretary of State (Transferred)	.....	17	17	17	.....
	High Commissioner (Reserved)	.....	27,97	27,97	4,43	23,54
	High Commissioner (Transferred)	.....	9,67	9,67	1,32	8,35
	Total ...	.....	40,77	40,77	6,04	34,73
	Reserved ..	.....	30,93	30,93	4,55	26,38
	Transferred ...	.....	9,84	9,84	1,49	8,35
	Total Expenditure charged to Revenue ...	**15,46,24**	**43,30**	**15,89,54**	**10,75,68**	**5,13,86**
	Reserved ...	10,16,42	32,94	10,49,36	5,77,10	4,72,26
	Transferred ...	5,29,82	10,36	5,40,18	4,98,58	41,60
	Surplus ...	.....	.....	.....	...	.....
	Grand Total ...	.....	.....	15,89,54	...	.....

RECEIPTS.	Budget, 1931-32.
ORDINARY.	
Total Revenue	15,23,97
Debt, Deposits and Advances.	
Appropriation for Reduction or Avoidance of Debt,...	26,73
Deposits of Depreciation Fund of Government Presses	60
Famine Relief Fund	13,43
Transfers from Famine Relief Fund	.....
Loans and Advances by Provincial Government ... Recoveries of loans— For Development purposes to local bodies	43,44
Loans and Advances by Provincial Government ... Recoveries of loans— For other purposes	46,13
Advances from Provincial Loans Fund ... For Development purposes to local bodies	.....
Advances from Provincial Loans Fund ... For other purposes	4,44,64
Subventions from Central Road Development Account	16,00
Total, Debt, Deposits, etc. ...	5,90,97
Total, Receipts ...	21,14,04
Opening Balance ...	1,31,32*
Grand Total ...	**22,46,26**

* Includes 75,25 on account of balance of the Famine Relief Fund.

DISBURSEMENTS.	Budget, 1931-32.
ORDINARY.	
Total Expenditure	15,89,54
Capital Account not charged to Revenue.	
52-A. Forest Capital Outlay (Transferred)	.....
55. Construction of Irrigation Works (Reserved)	(a) 4,04,77
56-A. Capital Outlay on improvements on Public Health (Transferred)	4,62
59. Bombay Development Scheme	2,08
60. Capital Outlay for Civil Works (P. W.)—(Transferred)	10,29
60-A. Other Provincial Works not charged to Revenue (Reserved)	1
60-B. Payment of Commuted Value of Pensions (Reserved)	12,98
Total, Capital not charged to Revenue ...	4,30,54
Debt, Deposits and Advances.	
Famine Relief Fund	13,68
Transfers from Famine Relief Fund	6,21
Appropriation for Reduction or Avoidance of Debt	9
Sinking Fund Investment Account	16,56
Deposits of Depreciation Fund of Government Presses	25
Miscellaneous Government Account	4,17
Loans and Advances by Provincial Government ... For Development purposes to local bodies	.....
Loans and Advances by Provincial Government ... For other purposes	27,24
Repayment of loans.	
Advances from Provincial Loans Fund ... For Development purposes to local bodies	39,27
Advances from Provincial Loans Fund ... For other purposes	41,80
Advances from Provincial Loans Fund ... For Development Department ...	.....
Subvention from the Central Road Development Account	39,28
Total, Debt, Deposits, etc. ...	1,88,55
Total Disbursements ...	22,08,63
Closing Balance ...	(b) 37,63
Grand Total ...	22,46,26

(a) Includes 15,16 on account of expenditure in England.

(b) Includes 75,00 on account of balance of Famine Relief Fund.

STATEMENT D.

Estimate of Expenditure on Capital Account.

[In thousands of rupees].

	Total estimated cost of works included in 1931-32 Budget Estimates			Expenditure up to 31st March 1930	Estimated Expenditure in		Balance required in future
	Works in progress	New works	Total		1930-31	1931-32	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage and Canals Construction ...	19,74,73*	...	19,74,73*	12,24,34	2,79,41	2,73,74	1,97,24
Other Irrigation Works ...	5,76,58	...	5,76,58	4,44,94	28,68	29,37	73,59
59, Bombay Development Scheme	7,16,70	...	7,16,70	5,78,02	10,29‡	1,20‡	1,27,19‡
60, Civil Works ...	1,49,60	...	1,49,60	1,01,45	13,89	10,27	23,99
Other Works ...	32,53	...	32,53	16,02	4,84	4,63	7,04
Total ...	34,50,14	...	34,50,14	23,64,77	3,37,11	3,19,21	4,29,05

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "60-B, Payment of commuted value of pensions."

* This figure represents the estimated cost of the project for direct charges (including pensionary charges) according to the 2nd revised recapitulation statement which is under the consideration of Government. This figure as well as the figures in columns 5 to 7 are exclusive of interest charges.

‡ These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of expenditure under this head.

STATEMENT E.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees).

Head.	Debt outstanding on 1st April 1930.	Borrowings in 1930-31.	To be repaid in 1930-31 (*a*).	Total outstandings on 1st April 1931.	To be borrowed in 1931-32.	To be repaid in 1931-32 (*b*).	Total outstandings on 31st March 1932.
1	2	3	4	5	6	7	8
I. Bombay Development Scheme—							
(*a*) Public Debt	9,38,93	.....	.....	9,38,93	.....	.....	9,38,93*
(*b*) Loans from Provincial Loans Fund ...	9,97,93	.....	2,06,53	7,91,40	2,35	.....	7,93,75
Total ...	19,36,86	.....	2,06,53	17,30,33	2,35	.....	17,32,68
II. Lloyd Barrage	13,74,56	3,58,13	.....	17,32,69	3,21,37	.....	20,54,06
III. Other Irrigation Works—							
(*a*) Productive	1,68,54	22,56	46	1,80,64	9,92	52	1,90,04
(*b*) Unproductive	93,81	20,10	1,53	1,12,38	13,80	1,85	1,23,33
(*c*) Pre-reform	8,99,60†	.....	.....	8,90,60	.....	.....	8,90,60
Total ...	11,42,95	42,66	1,99	11,83,62	23,22	2,37	12,09,47
IV. Other purposes—							
(*a*) Productive	35,54	8,70	10	44,14	2,69	13	46,70
(*b*) Unproductive	4,20,95	24,77	8,21	4,37,51	61,89	9,43	4,89,97
Total ...	4,56,49	33,47	8,31	4,81,65	64,58	9,56	5,36,67
V. Local Bodies in Bombay—							
Bombay Port Trust	2,43,80	.....	4,79	2,38,52	.....	5,06	2,33,46
Bombay Improvement Trust	4,24,00	.....	12,50	4,11,50	.....	12,50	3,99,00
Bombay Municipality	8,01,22	.....	19,47	7,81,74	.....	21,71	7,60,03
Total ...	14,69,52	.....	36,76	14,31,76	.....	39,27	13,92,49
VI. Provincial Loans and Advance Account—							
(*a*) Pre-reform	73,66	.....	29,00	44,66	.....	29,00	15,66
(*b*) Post-reform	1,46,82	4,00	60	1,50,22	28,12	87	1,47,47
Total ...	1,20,48	4,00	29,60	1,64,88	28,12	29,87	1,63,13
Grand Total ...	65,69,86	4,38,26	2,33,19	67,24,93	4,44,64	81,07	70,88,50

(*a*) and (*b*)—For explanations please see remarks under "21. Appropriation for Reduction or Avoidance of Debt" and under "Debt, Deposits and Advances".

* Distribution of 9,38,93—

	Lakhs.
Development Department ...	276·86
Improvement Trust ...	370
Bombay Municipality ...	125
Port Trust, Bombay ...	167·14

† Not repayable under the Devolution Rules.

STATEMENT F.

STATEMENT OF NET BURDEN OF DEBT CHARGES.

(In thousands of Rupees).

Head.	Total debt outstanding on 1st April 1931.	Amount passed on to Local Bodies.	Net debt on 1st April 1931.	Debt Charges.				*Deduct* direct net receipts.	Net Burden.	Met from	
				Interest.	Sinking fund or fixed instalment of principal.	Equated payments.	Total.			Revenue.	Capital.
1	2	3	4	5	6	7	8	9	10	11	12
I. Bombay Development Scheme—											
(*a*) Public debt	9,38,98	6,66,31	2,72,62	19,42	9,39*	...	28,81	25,33†	43,46	43,46	...
(*b*) Loans from Provincial Loans Fund	7,91,40	...	7,91,40	39,98	...	...	39,98				
Total ...	17,30,38	6,66,31	10,64,02	59,40	9,39	...	68,79	25,33	43,46	43,46	...
II. Lloyd Barrage	17,32,69	...	17,32,69	94,90	...	...	94,90	...	94,90	10	94,80
III. Other Irrigation Works—											
(*a*) Productive ...	1,80,64	...	1,80,64	...	...	10,87	10,87	59,92	-8,81	-8,81	...
(*b*) Unproductive. ...	1,12,38	...	1,12,38	...	....	8,17	8,17				
(*c*) Pre-reform ...	8,90,60	...	8,90,60	32,07	...	...	32,07				
Total ...	11,83,62	..	11,83,62	32,07	...	19,04	51,11	59,92	-8,81	-8,81	...
IV. Other Purposes—											
(*a*) Productive ...	44,14	...	44,14	...	...	2,50	2,50	5,12	31,45	31,45	...
(*b*) Unproductive ...	4,37,51	...	4,37,51	...	...	34,07	34,07				
Total ...	4,81,65	...	4,81,65	...	...	36,57	36,57	5,12	31,45	31,45	...
V. Local Bodies in Bombay for Development purposes ...	14,31,76	14,31,76	..	...	...	...	...	...	...	...	...
VI. Provincial Loans and Advance Account—											
(*a*) Pre-reform ...	44,66	...	44,66	2,14	29,00	...	31,14	Charges ordinarily covered by receipts of interest and capital repayments into the Provincial Loans and Advance Account.			
(*b*) Post-reform ...	1,20,22	...	1,20,22	...	...	10,52	10,52				
Total ...	1,64,88	...	1,64,88	2,14	29,00	10,52	41,66				
Grand Total ...	67,24,98	20,98,07	46,26,86	1,88,51	38,39	66,13	2,93,03	...	1,61,00	66,20	94,80

NOTE.—This statement shows the net burden in 1931-32 of all debt outstanding on 1st April 1931.

* Accumulations in the Sinking Fund up to 31st March 1931 amount to Rs. 125 lakhs.

† 25,33 include cotton cess receipts amounting to 16,72.

Schedule of demands for grants of the Government of Bombay for the year 1931-32 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees]

Number of demand	Service or Administration to which demand relates.	Head of Account.		Amount.	Total.
	A.—Expenditure from Revenue.				
1	Land Revenue—Reserved	5, Land Revenue...	Refunds ...	4,00	62,55
			Other expenditure .	58,55	
2	Excise—Transferred	6, Excise ...	Refunds ...	6,00	45,46
			Other expenditure .	39,46	
3	Stamps—Reserved	7, Stamps ...	Refunds	2,46	5,04
			Other expenditure .	2,58	
4	Forest—Transferred	8, Forest ...	Refunds ...	20	36,83
			Other expenditure .	36,63	
5	Forest Capital Outlay—Transferred ...	8A, Forest Capital Outlay Charged to Revenue.		1,38	1,38
6	Registration—Transferred	9, Registration ...	Refunds ...	3	6,74
			Other expenditure .	6,71	
7	Scheduled Taxes—Reserved	9A, Scheduled Taxes.	Refunds ...	4	25
			Other expenditure .	21	
8	Irrigation (including Working Expenses)—Reserved.	'XIII.—*Deduct*—Working Expenses,' '15.—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.'	Refunds ...	26	65,23
			Working expenses...	39,18	
			Other expenditure— Public Works. 24,35		
			Civil ... 1,44	25,79	
9	Interest on ordinary debt—Reserved ...	19, Interest on ordinary debt ...		20	20
10	General Administration—Reserved ...	22, General Administration—Except Heads of Provinces—Ministers.		1,06,66	1,06,66
11	General Administration—Transferred ...	22, General Administration—Heads of Provinces—Ministers.		1,58	1,58
12	Administration of Justice—Reserved ...	24, Administration of Justice.	Refunds ...	91	66,09
			Other expenditure .	65,18	
13	Jails and Convict Settlements—Reserved ...	25, Jails and Convict Settlements.	Refunds ...	1	26,27
			Other expenditure...	26,26	
14	Police—Reserved	26, Police	Refunds ...	1	1,79,51
			Other expenditure .	1,79,50	
15	Ports and Pilotage—Reserved	27, Ports and Pilotage		5	5
16	Scientific Departments—Transferred ...	30, Scientific Departments		92	92
17	Education—Reserved	51, Education		6,67	6,67
18	Education—Transferred	51, Education ...	Refunds ..	3	1,89,00
			Other expenditure .	1,88,97	
19	Medical Services—Reserved	32, Medical		6	6
20	Medical Services—Transferred	32, Medical ...	Refunds ...	10	47,37
			Other expenditure .	47,27	
21	Public Health—Transferred	33, Public Health ...	Refunds ...	3	24,02
			Other expenditure .	23,99	
22	(a) Agriculture and (b) Civil Veterinary Services. Transferred...	34, Agriculture ...	Refunds ...	1	27,89
			Other expenditure .	27,88	
23	Industries—Transferred	35, Industries		1,38	1,38

Number of demand.	Service or Administration to which demand relates.	Head of Account.		Amount.	Total.
	A.—Expenditure from Revenue - *contd.*				
24	Miscellaneous Departments—Reserved ...	37, Miscellaneous Departments.	Refunds ...	2	4,60
			Other expenditure .	4,58	
25	Miscellaneous Departments—Transferred ...	37, Miscellaneous Departments.	Refunds ...	1	14
			Other expenditure ..	13	
26	Civil Works—Reserved	41, Civil Works		3,00	3,00
27	Civil Works—(Partly Reserved and Partly Transferred).	41, Civil Works ...	Refunds ..	13	1,37,19
			Other expenditure .	(a) 1,37,06	
28	Famine Relief—Reserved ... ..:	43, Famine		2,00	2,00
29	Bombay Development Scheme—Reserved ...	42, Bombay Development Scheme.	Refunds ...	1	6,46
			Other expenditure...	6,45	
30	Superannuation Allowances and Pensions—Reserved.	45, Superannuation Allowances and Pensions.	Refunds ...	3	60,18
			Other expenditure .	60,15	
31	Stationery and Printing—Partly Reserved and Partly Transferred.	46, Stationery and Printing.	Refunds ...	1	15,43
			Other expenditure .	15,42	
32	Miscellaneous—Reserved	47, Miscellaneous ...	Refunds ...	80	3,79
			Other expenditure .	2,99	
33	Miscellaneous—Transferred	47, Miscellaneous ...	Refunds ...	3	5,63
			Other expenditure .	5,60	
	Expenditure in England.				
34	Secretary of State—Reserved and Transferred. High Commissioner - Reserved and Transferred.			6,04	6,04
			TOTAL ...		11,45,61
	B.—Expenditure charged to Capital.				
35	Irrigation except Lloyd Barrage—Reserved .	55, Construction of Irrigation Works ...		23,35	23,35
36	Lloyd Barrage and Canals Construction—Reserved.	Do. do. ..		2,65,31	2,65,31
37	Public Health—Transferred	56A, Capital outlay on improvements of Public Health.		4,62	4,62
38	Bombay Development Scheme—Reserved ...	59, Bombay Development Scheme ...		1,07	1,07
39	Public Works Department—Transferred ...	60, Capital outlay for Civil Works (P. W.)		8,17	8,17
40	Other Provincial expenditure—Reserved ...	60A, Other Provincial expenditure not charged to Revenue.		1	1
41	Payment of commuted value of pensions—Reserved.	60B, Payment of commuted value of pensions.		10,72	10,72
			Total ...		3,13,25
	C.—Expenditure under Debt, Deposits and Remittance Head.				
42	Loans and Advances bearing interest—Reserved.	Loans and Advances by Provincial Government.		27,24	27,24

(a) This demand is made up as shown below :—

41, Civil Works—Provincial (Transferred)			1,13,49
41, Civil Works—Provincial (Reserved)—			
Establishment	72	81	
Tools and Plant	9		
XIII—*Deduct*—Working Expenses—			
Establishment	6,65	7,48	
Tools and Plant	83		
15, Other Revenue Expenditure—			
Establishment	5,44	6,12	
Tools and Plant	68		
55, Construction of Irrigation Works (excluding Lloyd Barrage and Canals Construction)—			
Establishment	5,35	6,02	
Tools and Plant	67		
42, Bombay Development Scheme—			
Establishment	91	1,02	
Tools and Plant	11		
60, Civil Works—Provincial—			
Establishment	1,88	2,12	1,37,06
Tools and Plant	24		

The provision for establishment and tools and plant for the Lloyd Barrage and Canals Construction Scheme has been included in Demand No. 36 for "Construction of Irrigation Works."

As regards the system of distribution of P. W. D. establishment and tools and plants charges amongst the several major heads please see paras. 195-200 at pages 93-94 *post*.

FINANCE DEPARTMENT.

INTRODUCTORY NOTE.

For the benefit of new Members of Council I take this opportunity of explaining the object of the tables placed at the beginning of this book :—

Statement A contains a summary of the accounts and estimates under the various budget heads for the last six years ;

Statement B is a summary of the estimates of receipts and disbursements for the next year ;

Statement C has been discontinued ;

Statement D is a statement of our capital commitments ;

Statement E gives details of all outstanding debt ; and

Statement F the net burden upon the provincial revenues of debt charges.

I venture to draw attention to the fact that, excluding the pre-reform irrigation debt, which is not repayable, provision has been made from revenue for the amortisation of the whole of the provincial debt except that of the Bombay Development Department and the Lloyd Barrage. Complete provision is made for the payment from revenue of interest charges on the Development debt, and for the Sinking Fund on the Public Loan. Capital repayments are expected to start from 1935, and will not exceed the provision at present being made for the Sinking Fund, which will be closed in the same year.

2. Statistical statements I, II and III attempt to give in graphic form the progress of ordinary revenue and expenditure with details of certain important heads. Where the figures in these statements differ from figures in statements A to F the difference is due to the fact that certain items have been deducted, the inclusion of which would vitiate comparison of one year with another. Foot-notes explain how this has been done and refer also to a number of changes in the system of accounts which require to be taken into consideration when comparing different years.

Statement IV contains a comparison of all receipts and disbursements including those under capital heads, viz. all our borrowings and advances.

3. For convenience of Honourable Members I have been in the habit in this note of putting together a summary of the progress of revenue and expenditure and an analysis of our balances. I do this in the two statements placed below :—

STATEMENT A.

Revenue and Expenditure (charged to revenue).

(In lakhs of rupees)

—	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31 Revised	1931-32 Budget
Ordinary Revenue ..	13,01	14,44	14,23	14,26	14,29	13,42	13,84	13,83	13,91	13,23	13,73
Ordinary Expenditure	15,11	13,54	13,99	14,16	14,92	14,95	14,15	14,03	14,00	14,48	14,43
Ordinary surplus (+) or deficit (−).	− 2,10	+ 90	+ 24	+ 10	− 63	− 1,53	− 31	− 20	− 9	− 1,25	− 70
Extraordinary Receipts.	41	3	34	40	10	30	25	18	72	20	27
Extraordinary Expenditure.	2	1	..	− 1	10	18	14	23	52	14	22
Extraordinary surplus (+) or deficit (−).	+ 39	+ 2	+ 34	+ 41	..	+ 12	+ 11	− 5	+ 20	+ 6	+ 5
Actual surplus (+) or deficit (−).	− 1,71	+ 92	+ 58	+ 51	− 63	− 1,41	− 20	− 25	+ 11	− 1,19	− 65

Note.—Interest received from the three local bodies for transmission to the Government of India has not been included in these figures.

The contribution which was payable to the Government of India under Devolution Rule 18, has been included in the ordinary expenditure for the years concerned—1921-24, 56 lakhs; 1925-26, 34 lakhs ; 1926-27, 28 lakhs.

Receipts under "XLII-Bombay Development Scheme" have been included as "ordinary revenue" throughout because that is being done in the accounts from 1929-30 onwards.

For comparison of 1928-29 and following years with previous years the followin ; changes require to be taken into consideration :—

(*a*) (*i*) The Revenue head "XXXI-Bombay Development Scheme" was opened in 1927-28.

(*ii*) In 1928-29 recoveries began to be shown as revenue instead of as deductions from expenditure.

(*iii*) From the same year transfers have been made to Revenue from the Famine Fund.

(*b*) (*i*) The Revenue head "42-Bombay Development Scheme" was opened in 1927-28.

(*ii*) Recoveries are no longer deducted.

STATEMENT B.

Final Balances (including Debt Heads).

(In lakhs of rupees)

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31 Revised	1931-32 Budget.
Opening Ordinary balance.	3,06	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,41	56
Revenue surplus (+) or deficit (−)	− 1,71	+ 92	+ 58	+ 51	− 63	− 1,41	− 20	− 25	+ 11	− 1,19	− 65
	1,35	3,06	4,31	5,39	4,61	3,98	2,62	1,01	1,12	22	− 9
Debt Heads surplus (+) or deficit (−).	+ 79	+ 67	+ 57	− 15	+ 78	− 1,16	− 1,36	..	+ 29	+ 34	− 28
Closing Balance ..	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,41	56	− 37
Famine Fund ..	..	61	94	1,44	1,95	2,42	2,02	1,71	1,04	+ 75	+ 75
Grand Total—Closing balance.	2,14	4,34	5,82	6,68	7,34	5,24	3,28	2,72	2,45*	1,31†	38

*Includes loan balance 76 lakhs.
†Includes loan balance 30 lakhs and Road Fund balance 23 lakhs.

It will be seen that the closing balance of the year 1929-30 is put in the accounts as 245 lakhs instead of 224 lakhs shown in the estimates. This is due to the fact that total expenditure debitable to revenue fell by 17 lakhs, while the fall in revenue amounted to 11 lakhs only. This together with a net improvement of 15 lakhs in the capital and debt section improved our closing balance by 21 lakhs. Of this balance 104 lakhs was in the Famine Relief Fund.

During 1930-31 there has been a fall in revenue which, it is estimated, will amount to 105 lakhs, and there has been an increase of expenditure debitable to revenue of 15 lakhs. So that instead of a one-lakh surplus anticipated at the beginning of the year, the accounts now show an estimated deficit of 119 lakhs.

The chief items of the fall in revenue are :—

Excise	.. .. ..	— 76
Stamps	.. .. ..	— 17
Forests	.. .. ..	— 19

There have been considerable increases in expenditure on the other hand under the heads " Jails " and " Police ", and under the heads " Irrigation " and " Famine Relief " on account of the damage done by floods in Sind. In spite of considerable reductions under most other budget heads the net increase in the estimated expenditure amounts to 15 lakhs. Our free balances available to meet the deficit will be exhausted.

We shall open the new year, 1931-32, with a balance of 131 lakhs, of which 30 lakhs will be unutilised loan money and the rest is earmarked in the following way :—

Famine Fund	..	75
Central Road Fund	..	23
Presses Depreciation Fund	..	2

1931-32.

4. The total estimate of revenue is 1524 lakhs, and expenditure debitable to revenue 1589, the deficit being 65 lakhs. The estimate of revenue includes Stamp duties and Court fees included in the amending Bills of the Stamp Act and the Court Fees Act which will again be placed before the Legislative Council. The figure also includes 16 lakhs, which is the estimated allotment to this Province from the Petrol Fund in the year 1931-32. In view of the financial conditions the Government of Bombay have proposed to the Government of India to divert as a temporary measure their share of the Petrol Fund from the provision of new communications to help meet the maintenance charges of provincial roads. If permission to do this is refused, either the deficit will be increased, or the provision for the maintenance and repairs to communications must be reduced. The total figures of expenditure are swelled by the inclusion of 23 lakhs to be spent during

the year on " Communications " from the Petrol Fund (41, Civil Works), of 8 lakhs now debited to Land Revenue on account of expenditure on surveys, eventually to be recovered, hitherto accounted for in the Central Ways and Means budget, and by a lump sum of 4 lakhs for charges connected with the introduction of the Reformed Constitution. This has served to disguise the reduction of expenditure effected by retrenchment, which amounts in all to approximately 39 lakhs, spread over all administrative Departments except those relating to Law and Order.

The exact extent of the deficit will depend upon the success of the measures to be introduced by the Hon'ble the Finance Member for meeting part of the deficit.

G. WILES,
Secretary to Government.

7th February 1931.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of 3 pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. It is unlikely that this Government will receive anything on this account during the current year or during next year.

V and 5, Land Revenue.

Revenue.

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(1) Ordinary revenue	4,52,55	4,95,41	4,92,11	4,87,00
(2) Miscellaneous	6,69	6,11	5,43	6,02
(3) Sale proceeds of waste lands and redemption of land tax.	78	25	1,00	46
Total ..	4,60,02	5,01,77	4,98,54	4,93,48
Deduct—Portion of land revenue credited to XIII and XIV—Irrigation.	—74,85	—83,60	—84,35	—86,30
Net Total ..	3,85,17	4,18,17	4,14,19	4,07,18
(4) Assessment of alienated lands less quit rents.	97,35	97,86	97,64	97,59
(5) Recoveries on account of survey and settlement charges.	..	..	..	4,27
(6) Recoveries of over-payments ..	6	20	10	18
(7) Collection of payments for services rendered	..	..	85	74
Total, Land Revenue ..	4,82,58	5,16,23	5,12,78	5,09,96
Deduct—Refunds	—2,95	—4,12	—3,87	—4,00
Total ..	4,79,63	5,12,11	5,08,91	5,05,96

Expenditure (Reserved).

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(1) Charges of Administration	25,03	23,99	24,00	24,44
(2) Survey and Settlement	1,74	1,22	1,43	1,55
(3) Land Records	24,81	25,00	24,93	32,94
(4) Assignments and Compensations ..	14,47	14,27	14,20	14,12
(5) Expenditure in England—Stores ..	..	32	31	32
(6) Charges on account of Incumbered Estates.	4	..	..	..
Total ..	66,09	64,80	64,87	73,37

Revenue.

2. *Revised Estimates, 1930-31.*—The decrease of 3,23 in the revised as compared with the sanctioned estimate for the current year under ordinary land revenue including miscellaneous and sale proceeds of waste lands and redemption of land tax is mainly due to an anticipated fall in revenue in parts of the Presidency proper owing to the grant of resuspensions necessitated by the vagaries

of the season. In Sind the decrease is attributed to the damage caused by floods. It has been decided that the recoveries on account of the cost of the Land Acquisition Officer for the City of Bombay and his establishment, etc. which were taken as reduction from charges under the expenditure head 5, Land Revenue should be credited to the receipt head and they are accordingly shown in the revised estimates of the current year and the budget estimates of next year under the head " Collection of payments for services rendered ".

3. *Budget Estimates, 1931-32.*—Hitherto provisions for expenditure on city surveys, pot hissa surveys and boundary marks were made in the Ways and Means budget of the Government of India under the head Advances Repayable—Revenue Advances, and receipts from fees levied under the rules were adjusted in accounts against the expenditure incurred under the same head, any loss or surplus in the transactions being finally booked in the Provincial accounts. It has been decided that with effect from next year provisions in connection with these transactions should be made separately on the receipt and expenditure side of the budget of this Government instead of in the Ways and Means budget of the Government of India and that the outstanding balance on 31st March 1931 to be paid to the Government of India should be made over to that Government next year. The outstanding balance on 31st March 1931 in connection with these transactions is estimated at 3,55 and this amount has been taken into account in next year's budget under 5, Land Revenue. The receipt and expenditure in connection with these transactions in 1931-32 are estimated at 4,27 each and the receipt is shown under the minor head " Recoveries on account of survey and settlement charges " under V, Land Revenue, and the provision for expenditure is made under 5, Land Revenue.

Expenditure.

4. *Budget Estimates, 1931-32—Charges of Administration.*—The increase of 45 over the current year's budget estimate is due to additional provision for the construction and repairs of chavdis and the decision to treat recoveries on account of the cost of the Land Acquisition Officer for the City of Bombay and his establishment as receipt under V, Land Revenue instead of as reduction of charges. The increase is partially counterbalanced by smaller provision under " Pay of establishment ", " Allowances " and certain other items under Contingencies.

5. *Survey and Settlement.*—The increase of 33 over the current year's sanctioned estimate is mainly due to the debit to this head for the first time of the cost on account of the work done by the Consulting Surveyor to Government in connection with the defence of land acquisition appeals and the absence of *deduct* entries in respect of receipts for work done for Central Government, etc. at the Government Photozinco Press, Poona.

6. *Land Records.*—The increase over the sanctioned estimate is chiefly due to the provision for expenditure in 1931-32 in connection with pot hissa measurement operations, city survey operations and boundary marks and for payment to the Government of India of the amount outstanding on 31st March 1931 in connection with these transactions (*vide* paragraph 3 above).

7. *Expenditure in England.*—The budget provides for the expected charges on account of freight and value of stores purchased from Europe for the Government Photozinco Press, Poona.

VI and 6, Excise.

Revenue.

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Country spirits	2,41,85	2,38,47	1,81,80	1,84,33
Country fermented liquor	52,68	46,31	33,46	28,96
Malt liquors	44	49	48	48
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	34,67	29,41	28,61	33,27
Receipts from commercial spirits including denatured spirits and medicated wines.	2,61	90	84	84
Opium	35,07	35,03	33,77	32,57
Hemp and other drugs	28,98	29,19	24,10	28,57
Profits from Government Commercial undertakings.	11,31	9,62	11,55	5,73
Recoveries of indirect charges from commercial undertakings.	58	62	68	68
Recoveries of investments in Government commercial undertakings.	3,72	15	20	15
Fines, Confiscations and Miscellaneous	2,07	4,00	2,21	2,80
Collection of payments for services rendered	2	2	2	2
Deduct—Refunds	— 6,11	— 5,21	— 5,21	— 6,00
Total	4,07,89	3,89,00	3,12,51	3,12,40

Expenditure (Transferred).

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Superintendence	1,26	1,12	1,12	1,04
Presidency Establishment	2,48	2,53	2,44	2,47
District Executive Establishment	17,04	17,24	17,22	17,12
Cost of opium supplied to Excise Department	7,65	7,45	7,05	6,22
Distilleries	29	19	33	23
Excise Compensations	14,55	13,60	13,60	14,08
Investments in Government commercial undertakings.	98	19	25	19
High Commissioner—Stores	..	..	..	..
Total	44,25	42,32	42,01	41,35

Revenue.

8. *Country Spirits.*—The current year's revised estimate shows a decrease of 56,67 as compared with the sanctioned estimate, due to the present political movement and the general trade depression.

9. *Country fermented liquor.*—The decreases of 12,85 in the revised and of 17,35 in the ensuing year's estimate as compared with the current year's sanctioned estimate are due to the reasons given in the preceding paragraph.

10. *Malt liquors, wines and spirits and receipts from commercial spirits.*—The decrease of 87 in the current year's revised as compared with the sanctioned estimate

is due to smaller consumption of foreign liquor and the consequent fall in license fees. The increase of 3,79 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to anticipated larger receipts from (1) duty on Indian-made wines and spirits treated as foreign, and (2) license fees for the sale of foreign liquors owing to an increase in the scale of fees for the privilege of vend of beer.

11. *Opium.*—The current year's revised and the ensuing year's budget estimates show decreases of 1,26 and 2,46 respectively, as compared with the current year's sanctioned estimate, due to a fall in consumption.

12. *Hemp and other drugs.*—A fall in consumption also accounts for the decrease of 5,09 in the current year's revised as compared with the sanctioned estimate under this head. The increase of 4,47 in the ensuing year's estimate as compared with the current year's revised is due mainly to the receipts anticipated from duty and vend fee on charas the sale of which is to be reintroduced in the Town and Island of Bombay and in Ahmedabad City.

13. *Profits from Government Commercial undertakings.*—A fall of 3,69 is anticipated in the profits of the Nasik Distillery for the current year. This reduction is partially counterbalanced by the profit of 5,62 realised in the half year ending 31st March 1930 which could not be adjusted in the accounts of the year 1929-30 and which will be adjusted in the current year's accounts. The fall of 5,82 in the ensuing year as compared with the current year's revised estimate is due to the absence of adjustment of past arrears.

14. *Recoveries of indirect charges from commercial undertakings.*—The current year's revised and the ensuing year's budget estimates show an increase of 6 as compared with the current year's sanctioned estimate, due to an increase in supervision charges.

15. *Fines, Confiscations and Miscellaneous.*—The decrease of 1,79 in the revised and of 1,20 in the ensuing year's budget as compared with the current year's sanctioned estimate is due to smaller receipts under "Gain on liquor" in Sind and under "Miscellaneous" in the Presidency proper.

16. *Refunds.*—The increase of 79 in the ensuing year's estimate as compared with the current year's estimate is mainly due to the adjustment in the accounts of the ensuing year of 74 erroneously credited in past years to the head VI, Excise.

Expenditure.

17. *Superintendence.*—This minor head includes provision for the Commissioner of Excise and his Personal Assistant and establishment. The post of Personal Assistant is held by an officer of the grade of Deputy Commissioner, but when it is vacated by the present incumbent it will be transferred to the cadre of Superintendents of Excise. This accounts for the decrease of 8 in the ensuing year's estimate as compared with the current year's sanctioned estimate.

18. *Presidency Establishment.*—This minor head records the expenditure on account of the excise staff employed in the Town and Island of Bombay, the expenditure on account of the staff employed in the mofussil being provided for under another minor head "District Executive Establishment". The excise executive staff of the whole department is, however, borne on one cadre and consequently separate provision for the Bombay City and mofussil staff gives rise to difficulties in practice owing to transfers of men from Bombay to the mofussil and *vice versa.* In order to avoid this trouble it has been decided, with effect from the ensuing financial year, to provide for the entire expenditure on account of the executive staff under the minor head "District Executive Establishment" and to transfer a fixed sum representing the cost of the Presidency staff to the minor head "Presidency Establishment". The same procedure will be followed in the case of the inspecting staff of the Tobacco Department, provision for which has hitherto been made under "Presidency Establishment". This provision will now appear under "District Executive Establishment" with a *deduct* entry, as the expenditure is transferred at the end of the year to the head 47, Miscellaneous. The decrease of 9 in the current year's revised as compared with the sanctioned estimate is mainly due to savings anticipated in the provision under "Pay of Establishment" and "Allowances, Honoraria, etc.". The small increase of 3 in the ensuing year's estimate as compared with the current year's revised calls for no remark.

19. *District Executive Establishment.*—The decrease of 12 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to smaller provision for (1) pay of officers and (2) contingencies, partially counterbalanced by increased provision for pay of establishment.

20. *Cost of opium supplied to Excise Department.*—The decrease of 40 in the current year's revised as compared with the sanctioned estimate is due to a fall in the consumption of opium. The decrease of 1,23 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to a further anticipated fall in consumption and to the reduction from Rs. 21-10-0 to Rs. 18-9-0 per seer in the cost of opium purchased from the Government of India.

21. *Distilleries.*—This minor head includes provision for the expenditure on account of the Dhadgaon Distillery in the West Khandesh District. The revised estimate shows an increase of 14 as compared with the sanctioned estimate, due to greater expenditure on account of the working of the distillery and to the payment of commission in connection with the disposal of the plant of distilleries which have been closed. The increase of 4 in the ensuing year's estimate as compared with the current year's sanctioned estimate is based on previous years' actuals. The current year's grant has proved inadequate.

22. *Compensations.*—The increase of 48 in the ensuing year's estimate as compared with the current year's sanctioned estimate is on account of the payment of 1,36 to certain Indian States, under the terms of the agreements entered into with them, of surplus compensation, i.e., the difference between the excise receipts realised within their territories and the amounts paid to them as provisional compensation during the second triennial period of the existing abkari and hemp drugs leases. *Per contra* smaller provision has been made for compensation to the Bhor State and to Mahi Kantha Chiefs. Smaller provision has also been made under "Gain on liquor payable to certain Indian States".

23. *Investments in Government commercial undertakings.*—This minor head records the capital expenditure at the Nasik Distillery. The increase of 6 in the revised as compared with the current year's sanctioned estimate is due to the expenditure in connection with the scheme for the supply of water from the Nasik Distillery to the Nasik Central Jail. The scheme was sanctioned for execution in 1929-30 but the full amount could not be spent before the close of that year. The ensuing year's estimate is the same as the sanctioned estimate for the current year.

VII and 7, Stamps.

Revenue.

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
A—Non-Judicial.				
Sale of Stamps	85,58	85,77	72,47	77,80
Duty on impressing documents	2,10	2,49	2,09	2,32
Fines and Penalties	44	47	47	45
Miscellaneous	1,72	93	83	1,06
Recoveries from other Governments for the cost of stamps supplied.	1,05	....	1,18	....
Total, A—Non-Judicial ..	90,89	89,66	77,04	81,63
Deduct—Refunds ..	—88	—1,04	—83	—92
Total ..	90,01	88,62	76,21	80,71
B—Judicial.				
Sale of Stamps	88,08	86,47	81,84	81,44
Fines and penalties	5	6	6	6
Miscellaneous	1	1	1	4
Recoveries from other Governments for the cost of stamps supplied.	58	....	....	....
Total, B—Judicial ..	88,72	86,54	81,91	81,54
Deduct—Refunds ..	—1,58	—1,63	—1,46	—1,54
Total ..	87,14	84,91	80,45	80,00
Grand Total ..	1,77,15	1,73,53	1,56,66	1,60,71

Expenditure (Reserved).

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
A—Non-Judicial.				
Superintendence	71	38	35	38
Charges for the sale of stamps	1,09	1,05	99	1,04
Cost of Stamps supplied from Central Stamp Stores.	23	28½	22	21
Total, A—Non-Judicial ..	2,03	1,71½	1,56	1,63

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
B—Judicial.				
Superintendence	*	37	35	37
Charges for the sale of stamps ..	51	47	49	48
Cost of stamps supplied from Central Stamp Stores.	11	14½	10	10
Total, B—Judicial ..	62	98½	94	95
Grand Total ..	2,65	2,70	2,50	2,58

* Expenditure is booked under "A—Non-Judicial—Superintendence".

Revenue.

24. The current year's revised estimates under Non-Judicial and Judicial Stamps show decreases of 12,41 and 4,46 respectively. The total decrease is 16,87 and is mainly due to trade depression.

The next year's estimate under Non-Judicial Stamps shows a decrease of 7,91 as compared with the current year's sanctioned estimate but it is more than the current year's revised estimate by 4,50, partly on account of additional receipts expected from the proposed further amendment of the Indian Stamp Act, 1899, in its application to the Presidency of Bombay.

Expenditure.

25. The decrease of 20 in the current year's revised estimate as compared with the sanctioned estimate is due to less expenditure both in connection with the sale of Non-Judicial Stamps and in the cost of stamps obtained from the Central Stamp Stores owing to smaller quantities being required during the year in consequence of the present trade depression.

The next year's estimate is also less than the current year's sanctioned grant as it is proposed to take smaller quantities of stamps from the Central Stamp Stores.

VIII and 8, Forest.

Revenue.

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Timber and other produce removed from the forests by Government agency.	27,28	25,77	24,81	25,68
Timber and other produce removed from the forests by consumers or purchasers.	47,68	48,81	30,90	41,20
Drift and waif wood and confiscated forest produce.	3	4	3	4
Revenue from forests not managed by Government.	42	25	21	26
Miscellaneous	4,65	4,24	4,23	4,08
Total ..	80,06	79,11	60,18	71,26
Deduct—Refunds ..	— 31	— 20	— 35	— 20
Total ..	79,75	78,91	59,83	71,06

Expenditure (Transferred).

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
General Direction	77	79	81	89
Conservancy, Maintenance and Regeneration..	18,90	17,05	16,04	16,75
Establishments	22,65	23,02	23,42	22,89
Interest on capital outlay	95	1,11	1,07	1,15
Exchange	1	..	..	..
Total ..	43,28	41,97	41,34	41,68

Revenue.

26. *Timber and other produce removed from the forests by Government agency.*—The decrease (96) in the current year's revised as compared with the sanctioned estimate is due to (*a*) general slump in trade, (*b*) the working of the fuel depôt at Trimbak in the West Nasik Division through a contractor instead of departmentally, (*c*) the sale of standing casuarina and wind-fallen trees in the Kanara Western Division instead of working them departmentally, and (*d*) the curtailment of departmental exploitation of fuel in Sind for want of demand.

The increase (87) in the ensuing year's budget estimate as compared with the current year's revised estimate is due to the revenue expected from the sale of old teak standards over 42" in girth proposed to be extracted departmentally in the North Thana Division.

27. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease (17,91) in the current year's revised as compared with the sanctioned estimate is due to the slump in the timber market and the civil disobedience movement as a consequence of which many standing coupes and

timber in depôts, especially in the Northern Circle, have remained unsold. A considerable drop has also occurred in the revenue from grass and grazing.

The budget estimate for 1931-32 is framed higher than the revised estimate in the expectation that the timber market will improve and forest produce will fetch better prices.

Expenditure.

28. *General direction.*—The increase (2) in the current year's revised estimate as compared with the sanctioned estimate is due to the enhancement of the annual contribution towards the cost of the Forest Map Office at Dehra Dun.

The increase (8) in the ensuing year's estimate as compared with the current year's revised estimate is due to (*a*) further increase in the amount of contribution towards the cost of the Forest Map Office, Dehra Dan, and (*b*) larger provision for Ranger students deputed to the Forest College, Coimbatore, for training.

29. *Conservancy, Maintenance and Regeneration.*—The decrease (1,01) in the current year's revised as compared with the sanctioned estimate is due to the curtailment of departmental exploitation in Sind owing to want of demand for material and to the fact that the bonus to be paid to the occupants and the Local Board from the sale proceeds of malki teak in Thana will be far less than anticipated owing to poor prices.

The increase (71) in the ensuing year's budget as compared with the revised estimate is due to (*a*) the proposed exploitation of old teak standards departmentally from a larger number of coupes in the North Thana Division, and (*b*) the provision made to meet the expenditure on account of the works postponed during the current year.

30. *Establishments.*—The increase (40) in the current year's revised estimate is due to the deduction for probable savings having proved too high.

The ensuing year's estimate shows a decrease of 53 as compared with the current year's revised estimate. The decrease is mainly due to (*a*) the recent reduction in the rates of travelling and compensatory local allowances, and (*b*) to a larger number of officers being expected to be on leave outside India and Ceylon.

8-A, Forest Capital Outlay charged to Revenue (Transferred).

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Amount transferred from the head "52-A, Capital Outlay on Forests".	2,22	2,26	1,94	1,38

31. See remarks under 52-A, Capital Outlay on Forests not charged to Revenue.

IX and 9, Registration.

Revenue.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Fees for registering documents ..	11,95	11,61	10,77	12,84
Fees for copies of registered documents ..	29	30	28	28
Miscellaneous	12	15	20	18
Total ..	12,36	12,06	11,25	13,30
Deduct—Refunds ..	— 3	— 6	— 5	— 3
	12,33	12,00	11,20	13,27

Expenditure (Transferred).

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Superintendence	37	38	37	36
District Charges	6,27	6,27	6,14	6,17
Expenditure in England—Stores	..	9	9	18
Total ..	6,64	6,74	6,60	6,71

Revenue.

32. The revised estimate for the current year is lower than the sanctioned estimate by 80 and is based on the latest actuals. The increase in the ensuing year's estimate as compared with the current year's revised estimate is due to anticipated improvement in prevailing conditions and to the proposed revision of the scale of registration fees.

Expenditure.

33. The current year's revised estimate shows a reduction of 14 as compared with the sanctioned estimate as the provisions for the pay of establishment and travelling allowance are not likely to be utilised in full. The ensuing year's budget follows the current year's revised and provides for an increase of 9 for stores. It is proposed to extend the photo registry system to a number of new offices.

IX-A and 9-A, Scheduled Taxes.

Revenue.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Entertainment Tax	7,87	7,70	7,34	7,08
Betting Tax—				
Tax on Totalisator	12,31	12,00	10,06	11,10
Total ..	20,18	19,70	17,40	18,18
Deduct—Refunds	—6	—6	—7	—4
Total ..	20,12	19,64	17,33	18,14

Expenditure—(Reserved).

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Entertainment Tax	21	20	21	21

Revenue.

34. The decrease of 2,31 in the current year's revised estimate as compared with the sanctioned estimate is due to the general depression in trade. The ensuing year's estimate is higher than the current year's revised estimate by 81 owing to anticipated improvement in the situation.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

35. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi*-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

36. The works for which Capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

37. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

38. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, *i.e.*, capitalised value of abatement of land revenue occupied by works and audit charges and (3) all arrears of simple interest, if any, *i.e.*, balance of total interest over net revenue. This capital cost is commonly known as " sum at charge."

39. As soon as the work commences to earn revenue a Revenue account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

40. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a Capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, *i.e.*, sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive," otherwise it is treated as " Unproductive." If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

41. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 55 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 55 " and the amounts thus deducted from this head are booked, without details of works, under the major head " 16-A—Financed from Famine Fund " and " B—Financed from ordinary Revenue " according to the source from which funds are provided.

The head " 16," is, therefore, purely a transfer head. The net total of the major head " 55," after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

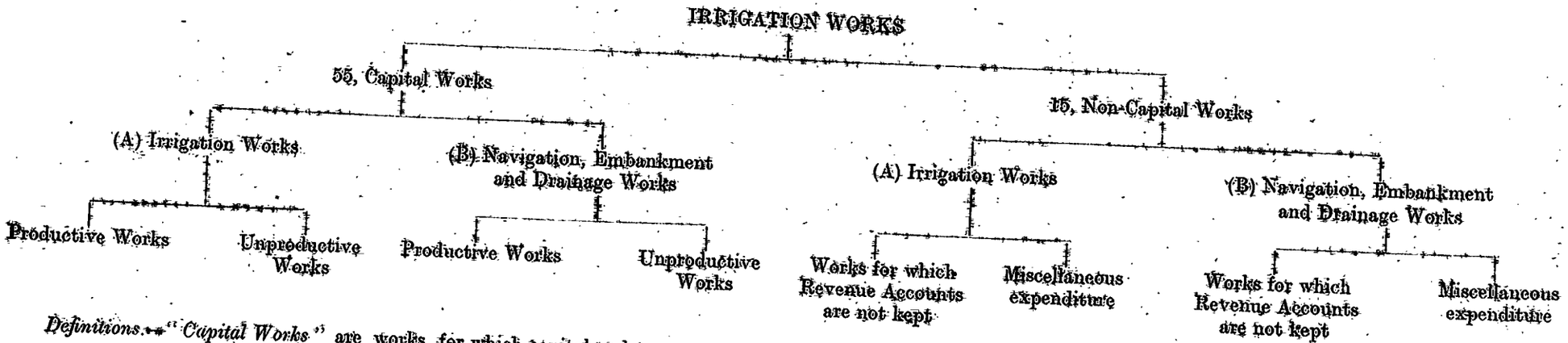
42. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

43. In the budget estimates of revenue for Irrigation Works under the abovementioned head " XIII," the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

44. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XIII " before the *net* revenue is shown and that is the " refunds of revenue." In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

45. The interest on capital expenditure met from ordinary revenues is shown under the head " 14—Interest on works for which Capital Accounts are kept."

46. With reference to the second division of irrigation works, *viz.*, works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi*-commercial works, and, therefore, they are shown under the expenditure head " 15." The only comparison here possible is that between the gross revenue (shown under revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous Expenditure, " all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the budget estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions.—"*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi*-commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII."

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head "15." Any revenue realised from them is credited to the head "XIV."

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT.

SIND.

Works in operation.

47. The canal systems in Sind are entirely different from those in the Deccan. They are mostly large and, with the exception of the few perennial ones, carry their supplies at present during the inundation season only. However, when the Lloyd Barrage Scheme is completed it will be possible to feed these canals all the year round. Many of them are canals which existed before the advent of British rule and have since been improved.

48. *The Eastern Nara System.*—The first system to come into operation was the Eastern Nara, consisting of the large Mithrao Canal, and the smaller Eastern Nara, Thar, Hiral and Khipro Canals. This system was opened in 1854, although its principal canal, the Mithrao, was not constructed until some years later. The system depends for its supply upon the Nara river which is fed from the Indus through a twelve mile cut, excavated in 1858-59, known as the Eastern Nara Supply Channel. 88·3 lakhs of rupees have been expended on this system.

49. *The Begari and Ghar Canals.*—The Begari and Ghar Canals next came into operation in 1856 and about 32 lakhs of rupees have been spent on these two canals. The former is the most important system north of Sukkur and is on the right bank of the Indus.

50. *The Fuleli Canal.*—The Fuleli Canal, the largest of all the Sind canals, was opened in 1861 and 36·6 lakhs of rupees have been spent on it. This is one of the few canals in Sind which has hitherto carried any appreciable supply all the year round. A project for the complete remodelling of this canal system, at a cost of nearly Rs. 50 lakhs, was sanctioned by Government in June 1929. Work was started in 1929-30 and an expenditure of about Rs. 4¼ lakhs was incurred in that year. About Rs. 13 lakhs will be spent during the current year.

51. *The Desert and Sukkur Canals.*—Five more canals were added during the ten years from 1870 to 1880. Of these the two most important are the Desert Canal costing over Rs. 27½ lakhs and the Sukkur Canal, immediately north of Sukkur, on which over 14¾ lakhs of rupees have been spent.

52. *The Jamrao Canal.*—In 1900 the Jamrao Canal came into being. This was an entirely new canal taking off from the Eastern Nara river above the Mithrao Canal, already mentioned, and it is assured of a perennial supply by a weir constructed across the Nara. Rs. 101¼ lakhs have been spent on this work.

53. *The Mahiwah, Dad and Nasrat Canals.*—The Mahiwah, Dad and Nasrat Canals were next built and opened between 1901 and 1904. Nearly Rs. 61 lakhs have been spent on these canals.

54. *The Kalri Canal.*—A project for the complete remodelling of this canal system at a cost of Rs. 10·71 lakhs was sanctioned by Government in December 1929. Work has been started in the current year and about Rs. 3 lakhs will be spent thereon.

There are many other small canals which play an important part in the irrigation of lands in Sind.

Works under construction.

55. *Lloyd Barrage and Canals Construction Scheme.*—The most important irrigation project now under construction in Sind is the Lloyd Barrage and Canals Construction Scheme. This project, estimated to cost Rs. 18·35* crores (including direct and indirect charges) was approved by the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June and construction work commenced in July of that year. The scheme consists of a barrage across the Indus, situated about 3 miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System

* According to the second revised re-capitulation statement now under the consideration of Government, the project is estimated to cost Rs. 19·75 crores for direct charges and Rs. 20·03 crores for direct and indirect charges.

comprises the North-Western Canal, the Rice Canal, and the Dadu Canal. The Left Bank System comprises a great new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon, and two high level canal feeders for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal at all stages of flow of the river. The expenditure incurred on this scheme to end of 1929-30 amounts to about Rs. 12·51 crores and about Rs. 280 lakhs will be spent in the current year. A detailed note regarding the progress of work on this scheme has been printed separately.

Deccan and Gujarat.

56. Irrigation conditions in the Deccan and Gujarat are entirely different from those of Sind. The cultivation chiefly depends upon rainfall and advantage is taken of irrigation mainly for growing valuable crops (e.g. sugarcane) or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency necessarily involve the construcion of storage reservoirs on perennial rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works in the Deccan and Gujarat are mentioned below.

Works in operation.

57. *Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were consructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs, respectively.

58. *Mutha Canals.*—The Mutha canals were constructed at a cost of about 65½ lakhs of rupees including a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona. This system consists of two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

In order to provide additional storage for the Poona Cantonment Water Works and also to improve the regime of the canal between Khadakwasla and Poona, a project for remodelling the first 11 miles of the Mutha Right Bank Canal, at an estimated cost of Rs. 3·13 lakhs, has been undertaken in the current year. Half the cost of the work is debitable to the Poona Cantonment Water Works and the other half to the Mutha Canals. A sum of about Rs. 1¼ lakhs will be spent on the work in the current year.

59. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) also came into operation in 1872-73 and 1873-74 respectively and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

60. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal, in Poona District, receives its supply partly from the Nira river and partly from its reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha river without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

61. *Girna Canal.*—The Girna canal in Nasik District is fed from the Chankapur tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

62. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna river and a pick-up weir at Nandur-Madhmeshwar from which take off the Right and Left Bank Canals. This project has cost about 103¼ lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

63. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara river at Bhandardara, (*ii*) a pick-up weir at Ojhar and (*iii*) two canals, named

the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is the highest dam in India and the second highest in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as the " Wilson Dam ".

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction.

64. *The Nira Right Bank Canal Project.*—The Nira Right Bank Canal project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the Nira Right Bank Canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi river, known as the Lloyd Dam, which has been built to replace the old one, mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz., the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on construction of the new dam has been practically finished and that on the canal is approaching completion. Irrigation commenced under the new canal from the year 1924-25. The total estimated cost of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483·97 lakhs. The expenditure incurred to end of 1929-30 against this estimate was Rs. 421·07 lakhs and the probable expenditure in 1930-31 will be about Rs. 8 lakhs.

65. *The Nira Valley Development Project.*—The Nira Valley Development project provides for the complete development of irrigation in the Nira Valley. The Nira Right Bank Canal scheme, with the enlarged storage at Bhatgar on the Yelwandi river, aims at irrigating lands on the right bank of the Nira river. There is, however, large scope for extending irrigation on the existing Nira Left Bank Canal where there is a keen demand for extension of irrigation. This demand can be met by storing the water flowing in the Nira river from sources other than the Yelwandi by means of another dam to be erected on the Nira at Vir below the confluence of all its main tributaries and by enlarging the Nira Left Bank Canal to the extent economically practicable. This scheme, combined with the Nira Right Bank Canal scheme, is known as the Nira Valley Development project.

The Nira Right Bank Canal system itself is estimated to cost Rs. 483·97 lakhs, as has been stated above. The combined scheme is estimated to cost Rs. 619·77 lakhs. The extra cost will, therefore, be Rs. 135·80 lakhs which represents the cost of widening and remodelling the Nira Left Bank Canal and constructing the new dam at Vir. This project was approved by the Legislative Council in March 1924 and was finally sanctioned by the Secretary of State in November 1924. Work on this project was commenced in 1925-26. The expenditure on it to end of 1929-30 was Rs. 26·06 lakhs and the probable expenditure during 1930-31 will be about Rs. 2 lakhs.

For the present work is being confined to the canals only.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.

Revenue.

66. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, (*a*) direct receipts and (*b*) the portion of land revenue due to irrigation. The former includes sale proceeds of water supplied for irrigational and non-irrigational purposes, sale proceeds from canal plantations and of other canal produce (e.g., wood and grass), etc. and the latter, viz. (*b*), represents the irrigation share of land revenue.

The working expenses of these works for which capital accounts are kept are to be deducted from the total receipts of the two kinds mentioned above (which are termed "gross revenue") in order to show the net revenue earned by these works.

67. The budget and revised estimates of revenue for the current year, with the actuals for the last year, and the budget estimate of revenue for the ensuing year are as shown below :—

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Gross revenue.				
Direct receipts	33,46	35,22	31,93	35,43
Portion of land revenue due to irrigation ..	60,16	68,10	69,20	71,15
	93,62	1,03,32	1,01,13	1,06,58
Deduct—Working Expenses	— 63,97	— 51,08	— 52,61	— 46,66
Lump sum provision for re-grant of lapses ..	..	8	1	2
Deduct—probable lapses in the budget year ..	..	— 8	— 1	— 2
Net revenue ..	29,65	52,24	48,52	59,92

68. The revised estimate of gross revenue as compared with the budget estimate for 1930-31, shows a decrease of 2,19 which is made up of decrease of 3,29 under "Direct Receipts", partly counterbalanced by an increase of 1,10 under "Portion of Land Revenue due to Irrigation". The decrease of 3,29, under "Direct Receipts" is mainly due to (*i*) reduction in block area on the Godavari and Nira Left Bank Canals, (*ii*) perennial irrigation not having developed to the extent anticipated on the Nira Right Bank Canal and (*iii*) less demand for water for monsoon crops on the Godavari Canals. The increase of 1,10 under "Portion of land revenue due to Irrigation" is mainly due to the good inundation in Sind and large areas having come under rabi cultivation.

69. The budget estimate for the ensuing year under "Direct Receipts" is about the same as that for the current year, while that under "Portion of land revenue due to Irrigation" shows an increase of 3,05 over the current year's budget which is due to the good inundation.

70. The revised estimate of "Working Expenses" compared with the budget estimate for the current year shows an increase of 1,53 which is due to an additional sum of 2,99 required for repairing the damage caused to irrigation works in Sind by the heavy floods of 1930, partly counterbalanced by a saving of 1,46 on other works and repairs effected by curtailing expenditure thereon to the bare minimum in view of the financial stringency.

71. The budget estimate of "Working Expenses" for the ensuing year shows a decrease of 4,42 over the current year's budget estimate. This is due to the fact that in view of the financial stringency the provisions for "Works" and "Repairs" next year have been reduced to the absolute minimum.

XIV—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.

Revenue.

72. Until the end of the year 1927-28 only direct receipts (such as sale of water, plantations, other canal produce, etc.) derived from Irrigation Works for which no capital accounts are kept were credited to the head "XIV". Since the year 1928-29, the portion of land revenue due to irrigation under these works is also being credited to this head.

73. The budget and revised estimates for 1930-31 with the actuals for 1929-30 and the budget estimate for 1931-32 under this head are as shown below :—

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
	17,15	16,32	16,00	16,02

The decreases of 32 in the revised estimate as compared with the current year's budget and of 30 in the next year's budget as compared with the current year's budget are mainly under "portion of land revenue due to Irrigation" on account of more remissions of revenue.

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Expenditure	78,06	58,28	67,69	59,26

74. Under Rule 24 of the Devolution Rules the capital sum spent upon the construction of productive and unproductive Irrigation works and of other works financed from loan funds is required to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17 and at 5·1979 per cent. per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,07 and this amount is included separately under the head "19, Interest" as interest on the advance in respect of Irrigation capital expenditure. Since 1921-22 the capital expenditure on Irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head "19, Interest". The head "14, Interest" is merely a *pro forma* head to show the interest liabilities on Irrigation capital met from revenues and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head "19, Interest".

The budget estimate of 58,28 for 1930-31 was framed as shown below :—

Interest charges at 3·3252 per cent. on capital outlay of 7,61,90 on Irrigation major works to end of 1916-17 (except Lloyd Barrage)	25,33
Interest charges at 5·41 per cent. on capital outlay of 1,30,83 on Irrigation major works for the years 1917-18 to 1920-21 (except Lloyd Barrage)	7,08
Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works (now brought under "55, Capital Works") to end of 1916-17 (except Lloyd Barrage)	5,85
Interest charges at 5·41 per cent. on capital outlay of 3,26,35 on Irrigation works (except Lloyd Barrage) from 1917-18 to 1928-29.	17,65
Interest charges at 5·41 per cent. on the estimated capital outlay of 26,03 on Irrigation works (except Lloyd Barrage) for 1929-30.	1,41
Interest charges at 5·41 per cent. on half of estimated capital outlay of 31,91 on Irrigation works for 1930-31 (except Lloyd Barrage)	86
	58,18
Add—Amount transferred from the head "55" on account of interest on the capital outlay met from refund of customs duty ..	10
	58,28

75. The revised estimate for 1930-31 and the budget estimate for 1931-32 are framed as follows :—

—	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(1) Interest charges at 3·3252 per cent. on capital outlay of 7,61,90 on Irrigation Major Works to end of 1916-17 (except Lloyd Barrage)	25,33	25,33
(2) Interest charges at 5·32 per cent. on capital outlay of 1,30,83 on Irrigation Major Works for the year 1917-18 to 1920-21 (except Lloyd Barrage)	6,96	6,96
(3) Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works (now brought under "55, Capital Works") to end of 1916-17 (except Lloyd Barrage)	5,85	5,85

	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(4) Interest charges at 5·32 per cent. on capital outlay of 3,50,97 on Irrigation Works (except Lloyd Barrage) from 1917-18 to 1929-30	18,67	18,67
(5) Interest charges at 5·32 per cent. on half the estimated capital outlay of 29,48 on Irrigation Works (except Lloyd Barrage) for 1930-31	78	..
(6) Interest charges at 5·32 per cent. on the estimated capital outlay of 29,48 on Irrigation Works (except Lloyd Barrage) for 1930-31	..	1,57
(7) Interest charges at 5·32 per cent. on half of estimated capital outlay of 29,37 on Irrigation Works for 1931-32 (except Lloyd Barrage)	..	78
	57,59	59,16
Add—Interest on the capital outlay on Lloyd Barrage and Canals Construction Project met from ordinary revenues	10,00	..
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from refund of customs duty	10	10
	67,69	59,26

The increase of 9,41 in the revised estimate (67,69) for 1930-31 as compared with the budget estimate (58,28) for that year is due to the transfer to the head "14" of 10,00 on account of interest on the capital outlay on the Lloyd Barrage and Canals Construction Project from the head "16" in accordance with the ruling of the Controller of Civil Accounts, partially counterbalanced by decrease due to reduction in the flat rate of interest. The increase of 98 in the budget estimate (59,26) for the ensuing year compared with the current year's budget (58,28) is entirely due to the increase in the capital expenditure on works.

15—Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure (Reserved).

76. The works accounted for under this head can be financed partly from ordinary revenues and partly from the Famine Relief Fund, since irrigation and embankment works having a protective aspect and famine surveys are legitimate objects of expenditure from that Fund. As the expenditure on all works for which capital accounts are not kept is to be booked in the first instance under this head without reference to the source from which the funds are provided, it will be necessary to deduct at the foot of the account of this major head a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount thus deducted will be shown in lump sum under a separate major head " 15 (1)—Other Revenue Expenditure financed from the Famine Relief Fund."

77. The budget and revised estimates under this head for the current year with the actuals for the last year and the budget estimate for the ensuing year are as shown below :—

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Gross expenditure	28,59	22,88	27,14	30,47
Lump sum provision for regrant of lapses ..	..	1,15	1,04	39
Deduct—Probable lapses in the budget year ..	..	—1,15	—1,04	—39
Total ..	28,59	22,88	27,14	30,47
Deduct—Amount financed from Famine Relief Fund.	—11,69	—3,62	—3,81	—8,91
Net amount charged to ordinary revenues ..	16,90	19,26	23,33	21,56

78. The revised estimate of gross expenditure under this head compared with the budget estimate for the current year shows an increase of 4,26 which is due to an additional sum of 4,73 required for works and repairs in Sind necessitated by the heavy floods of 1930, partly counterbalanced by a saving of 47 on other works effected by curtailing expenditure thereon to the bare minimum in view of the financial stringency.

79. The gross budget provision of 30,47 for the ensuing year under this head shows an increase of 7,59 over the current year's budget estimate. This increase is entirely due to the imperative necessity for making much larger provisions for works and special repairs in connection with the protective bund lines in Sind in order to safeguard that province from flood damage such as has been experienced during the past two years at heavy cost to Government and loss to the zamindars.

80. Out of the total provision of 30,47 for the next year, 8,91 will be financed from the excess balance in the Famine Relief Fund and the residue 21,56 will be provided from ordinary revenues as shown in the above table. The amount to be met from the Famine Relief Fund has been provided under the head " 15 (1)—Other Revenue Expenditure financed from the Famine Relief Fund."

15—Other Revenue Expenditure financed from Ordinary Revenues—A-Irrigation Works—Civil—Expenditure—(Reserved).

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Grants for minor irrigation works (including maintenance and repairs).	5,59	3,25	3,05	1,44
Deduct—Amount financed from the Famine Fund.	5,33	3,08	2,89	1,31
Net Provision ..	26	17	16	13

81. The following provisions are required for next year :—

(1) *Maintenance and Repairs.—Grants for repairs to minor irrigation works in the charge of the Revenue Department*—

Commissioner, Northern Division ..	30	
Commissioner, Central Division ..	6	38
Commissioner, Southern Division ..	2	

(2) *Works*—

Works in progress	1,11	1,
Repairs	2	
Deduct for probable savings ..	—7	
Total ..	1,44	

The decrease of 181 in the total provision for 1931-32 is due to the great necessity for retrenchment in expenditure ; only absolutely necessary amounts have been provided under "Maintenance and Repairs" and "Works", and no new works have been provided for. Compared with the current year, there is a decrease of 6 under "Maintenance and Repairs" and of 1,36 under "Works", while the provision of 32 in the current year for special survey establishment has been omitted as it has been decided to disband the establishment with effect from 1st March 1931 owing to the financial situation.

82. Of the total provision of 7 for probable savings, 2 is for the Commissioners' grants [item (1) in paragraph 81] and 5 for "Works" [item (2)]. Hence the net provisions for these are 36 for item (1) and 1,08 for item (2). Of the net provision of 36 for item (1), 23 is for precarious districts and 13 for non-precarious districts. The whole of the net provision of 1,08 for item (2) (which is for precarious districts) and the provision of 23 for precarious districts under item (1) will be transferred to the head "15 (1)—Other Revenue Expenditure financed from the Famine Fund". Thus the total amount transferred to "15 (1)" will be 1,31, while the net amount remaining under "15-A—Civil" will be 13.

15 (1)—Other Revenue Expenditure financed from Famine Fund (Expenditure—Reserved).

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
15, Other Revenue Expenditure financed from Ordinary Revenues—A—Irrigation Works—Civil.	5,33	3,08	2,89	1,31
Do. do. (Public Works)..	11,69	3,62	3,81	8,91
Total ..	17,02	6,70	6,70	10,22

83. According to the revised system of irrigation accounts this head is intended to show the expenditure (provided from the Famine Fund) on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "15, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "15" is booked, without details, under the major head "15 (1), Other Revenue Expenditure financed from Famine Fund" which is thus purely a transfer head.

16, Construction of Irrigation, Navigation, Embankment and Drainage Works.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
16-A—Financed from Famine Relief Fund ..	..	..	..	..
16-B—Financed from ordinary revenues ..	..	10,00	..	..
	..	10,00	..	..

84. This head is intended to show the capital expenditure provided from the Famine Relief Fund, or from ordinary revenues, on irrigation works for which capital accounts are kept. The whole of the expenditure on all such works is booked in the first instance under the major head " 55-Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to revenue " without reference to the source from which funds are provided and the amount financed from the Famine Fund, or from ordinary revenues, is deducted by a lump sum at the foot of the account under that head. The amount thus deducted under the head " 55 " is booked, without details, under the major head " 16-A " if the amount is provided from the Famine Fund and " 16-B " if it is met from ordinary revenues. It is thus purely a transfer head.

85. In the budget estimate for the current year, a provision of 10,00 was made under this head on account of interest charges on the capital outlay on Lloyd Barrage and Canal Construction Project. In accordance with the Controller of Civil Accounts' ruling, this provision is to be made under the head " 14-Interest " instead of under the head " 16." The revised estimate for 1930-31 and budget estimate for 1931-32 under this head are therefore nil.

XVI and 19, Interest.

Revenue.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(1) Interest on Loans and Advances from the Provincial Loans and Advance Account.	12,70	14,55	14,87	15,31
(2) Interest on Arrears of Revenue ..	38	35	30	25
(3) Interest on Loans to the Presidency Corporations.	1,28,99	1,26,29	1,26,29	1,23,95
(4) Interest on general balances deposited with the Government of India.	..	..	..	..
(5) Miscellaneous	4,21	4,26	10,20	4,42
	1,46,28	1,45,45	1,51,66	1,43,93
Deduct—Refunds	—42	— 44	— 51	— 49
	1,45,86	1,45,01	1,51,15	1,43,44

Expenditure (Reserved).

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Interest on Provincial Loans.				
Interest on Bombay Development Loan ..	65,41	66,11	66,19	66,40
Other Items.				
Interest payable to Provincial Loans Fund (Central Government) on—				
(*a*) Pre-reform Advances to the Provincial Loan Account.	4,91	3,52	3,52	2,14
(*b*) Advances for Irrigation Capital expenditure.	32,07	32,07	32,07	32,07
(*c*) Other Advances	2,42,52	2,55,62	2,51,27	2.75,65
Management of Debt	19	20	19	20
	3,45,10	3,57,52	3,53,24	3,76,46
Deduct—Interest transferred to 8, Forest ..	— 96	— 1,11	— 1,07	— 1,15
Deduct—Interest transferred to Commercial Departments (14 Interest).	— 78,06	— 58,18	— 67,69	— 59.26
Deduct—Interest transferred to 42, Bombay Development Scheme.	— 23,65	— 25,79	— 24,72	— 39,73
Deduct—Interest portion of equated payments out of revenue provided under "45, *Superannuation*, etc." in respect of commuted value of pensions.	— 81	— 1.35	— 1,48	— 2,46
Deduct—Interest transferred to "55, Construction, Navigation, etc.	— 40,71	— 80,33	— 71,24	— 1,01,66
Deduct—Interest on Government Commercial undertakings (Distillery).	— 2,10	— 2,20	— 3,27	— 2,20
Deduct—Interest on Government Commercial undertakings (Dapuri).	— 13	— 25	— 19	— 19
Net Total ..	1,98,68	1,88,31	1,83,58	1,69,81

Revenue.

86. Interest received by the Local Government on advances and loans from the Provincial Loans and Advance Account including the advances given to the three Presidency Corporations out of the Bombay Development Loan as well as out of funds borrowed from the Government of India is credited to XVI, Interest. The above Account provides for the grant of loans to agriculturists, to local bodies, etc.

87. *Item (1).*—The increase in the revised estimate for the current year as compared with the budget estimate is mainly due to larger receipts of interest from Co-operative Housing Societies and to the inclusion of interest on loans for town planning schemes in the Bombay Suburban District, which were formerly accounted for under " 59, Bombay Development Scheme " but have with effect from the current year, been absorbed into the Provincial Loans and Advance Account. The increase in next year's estimate as compared with the current year's budget is chiefly due to expected recoveries of interest on large outstanding tagavi advances to cultivators and on advances under state aided building schemes, as well as to the inclusion of interest on advances for the town planning schemes as mentioned above.

88. *Item (3).*—The decrease in the next year's budget estimate as compared with the current year's estimates is due to the reduction in outstanding advances.

89. *Item (5).*—The chief item credited to this head is the income tax paid by the three Presidency Corporations on the interest payable by them on loans granted to them from the Bombay Development Loan. The increase in the revised estimate for the current year is however due to a credit of 5,70 on account of the refund by the Central Government of the excess payment of interest in 1929-30 on the purchase price of Block 8 in the Back Bay reclaimed area.

Expenditure.

90. Interest on Provincial Loans and interest payable to the Central Government (*a*) on advances to the Provincial Loan Account, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, and (*b*) on other advances, is to be debited to " 19, Interest on Ordinary Debt." Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) " *Deduct.*—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 8, Forest."

(2) " *Deduct.*—Interest transferred to Commercial Departments " for the amount shown as expenditure under the head " 14, Interest on Works for which capital accounts are kept."

(3) " *Deduct.*—Interest transferred to 42, Bombay Development Scheme " for the amount shown as expenditure under that head.

(4) " *Deduct.*—Interest portion of equated payments out of revenue provided under 45, Superannuation allowances, etc.," in respect of the commuted values of pensions.

(5) " *Deduct.*—Interest transferred to 55, Construction of Irrigation, Navigation, etc.," for the amount shown as expenditure under that head.

(6) " *Deduct.*—Interest on Government Commercial undertakings (Nasik Distillery)."

(7) " *Deduct.*—Interest on Government Commercial undertakings (Dapuri Workshop)."

91. *Interest payable to the Central Government on pre-reform advances to the Provincial Loan Account.*—The next year's estimate provides interest for one year at 4·78155 per cent. on the balance of 44,66 outstanding on 1st April 1931.

92. *Interest on advances in respect of Irrigation Capital Expenditure.*—Interest has been calculated at the rate of 3·3252 per cent. on the Irrigation Capital outlay of 7,59,72 up to 1916-17 and 5·1979 per cent. on 1,30,88 from 1917-18 to 1920-21 under Devolution Rule 24.

93. *Interest on other advances.*—The figures against this item include interest on the amounts borrowed from the Provincial Loans Fund for Government purposes including Development Department purposes and for the requirements of the three Presidency Corporations.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*i*) For the three Presidency Corporations ..	84,60	82,79	82,79	80,71
(*ii*) For Government purposes including Development Department.	1,57,92	1,72,83	1,68,48	1,94,94

The details of the figures shown against item (*ii*) for 1930-31 and 1931-32 are as follows :—

—	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*a*) Interest on the outstanding balance of the advance of 2,43,50 of 1921-22 at the rate of 4¾ per cent.	11,55	11,55	11,54
(*b*) Interest on the outstanding balance of the advance of of 4,04,46 of 1922-23 at the rate of 5½ per cent.	20,07	21,94	21,86
(*c*) Interest on the outstanding balance of the advance of 4,36,21 of 1923-24 at the rate of 6 per cent.	18,64	13,44	13,35
(*d*) Interest on the outstanding balance of the advance of 4,04,68 of 1924-25 at the rate of 5¾ per cent.	22,84	22,84	22,73
(*e*) Interest on the outstanding balance of 4,98,00 of 1925-26 at the rates of 5½ and 5¾ per cent.	27,38	27,38	27,33
(*f*) Interest on the outstanding balance of 1,91,98 of 1926-27 at the rates of 5 and 5½ per cent.	5,81	9,62	9,54
(*g*) Interest on the outstanding balance of the advance of 2,50,58 of 1927-28 at 5 and 5½ per cent.	11,83	12,58	12,52
(*h*) Interest on the outstanding balance of the advance of 4,17,34 of 1928-29 at 5 and 5½ per cent.	19,49	20,98	20,90
(*i*) Interest on the advance of 3,79,91 of 1929-30 at 5½ and 5¾ per cent.	28,91	20,98	20,93
(*j*) Interest on the advance of 4,38,26 in 1930-31 at 6¼ and 6½ per cent.	6,31	7,17	27,51
(*k*) Interest on the advance of 4,44,64 in 1931-32 at 6¼ per cent. and 6½ per cent.	..	..	6,73
	1,72,83	1,68,48	1,94,94

The decrease in the revised estimate as compared with the current year's budget estimate is mainly due to the reduction in the interest charges provided for 5 months in the current year's budget on 1923-24 borrowings for the Development Department by the adjustment against those borrowings of the sale proceeds (2,06,53) of Block 8 in the Back Bay reclaimed area. It is partially counterbalanced by an increase in the provision for interest on the advances to be borrowed in the current year due to the increase in the rate of interest from 5½ per cent. to 6¼ per cent. for productive purposes and from 5¾ per cent. to 6½ per cent. for unproductive purposes. Two rates of interest are being charged by the Government of India since 1925-26 on the loans advanced from the Provincial Loans Fund, a standard rate of interest on advances to be utilised for productive purposes, which are at present defined as those yielding an annual return of six per cent. or more, and another rate higher by ¼ per cent. for advances to be utilised for unproductive purposes.

94. *Deduct—Interest transferred to Forest Department.*—The figures represent interest on forest capital outlay shown under "52-A, Forest Capital Outlay," which is debited to "8, Forest" as expenditure.

95. *Deduct—Interest transferred to "14, Interest".*—The figures are explained under "14, Interest on works for which capital accounts are kept."

96. *Deduct—Interest transferred to "42, Bombay Development Scheme".*—*See* paragraph 205 under 42, Bombay Development Scheme.

97. *Deduct—Interest portion of equated payments out of revenue provided under 45, Superannuation in respect of commuted value of pensions.*—*See* paragraph 265 under "60-B—Payment of Commuted value of pensions."

98. *Deduct—Interest transferred to "55, Construction of Irrigation, etc."*—Of the interest on the capital outlay on the Lloyd Barrage Scheme ten lakhs a year were met from the Famine Fund up to the year 1929-30 and in the current year that amount has been provided from revenue. Under the Famine Fund Rules, as revised with effect from the 1st April 1929, this amount cannot be provided from the statutory provision for the Famine Fund but only from any excess there may be in the fund over and above the statutory minimums of Rs. 75 lakhs. The financial position of the Famine Fund will be found set out in paragraph 282. It will be apparent therefrom that 10,00 cannot be provided from this source in 1931-32. And it will be necessary, in any case, to borrow in order to meet the deficit in that year on the revenue budget. Government have therefore decided to borrow all of the interest in 1931-32 on the capital outlay of this scheme, except the interest (10) on the amount which was originally met from refunds of customs duty. The interest charges according to the revised estimates of the current year amount 81,34, of which 10,10 will be met from revenue. The next year charges amount to 1,01,76, of which 10 will be met from revenue. In accordance with the revised accounting procedure the amount met from revenue is included in the amount transferred to "14, Interest" and the balance is shown as transferred to "55-Construction of Irrigation, etc."

99. *Deduct—Interest on Government Commercial undertakings (Nasik Distillery and Dapuri Workshops).*—Credit is to be given to "19, Interest" by deduct entry for interest charges on the net capital of the distilleries managed departmentally as worked out at the beginning of the year after deducting depreciation charges up to the end of the previous year. Similarly credit is also given to this head as a deduct entry for interest charges on the capital expenditure incurred on the Central Workshops at Dapuri.

The revised estimate for the current year for the Nasik Distillery includes, in addition to the interest for the whole of the year 1930-31, interest for the half year ending 31st March 1930 which was not adjusted last year. This accounts for the increase of the revised estimate over the budget estimate for the current year.

20, Interest on other obligations.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Interest on advances from Famine Relief Fund for financing the Provincial Loan Account	96	2,07	2,07	3,17
Total	96	2,07	2,07	3,17

100. *See* paragraph 270 under "Transfers from Famine Relief Fund".

21, Appropriation for Reduction or Avoidance of Debt.

Expenditure (Reserved).

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
1. Sinking Fund for Bombay Development Loan.	5,72	5,48	5,48	5,22
2. Other appropriations	8,37	9,21	9,18	10,08
Total ..	14,09	14,69	14,66	15,30

101. *Item (1).*—Under the terms of the prospectus of the Bombay Development Loan, a provision equal to one per cent. of the total realisations of the loan has to be set aside every year towards the formation of a depreciation fund for the amortisation of the loan. The yearly contribution for the purpose is 9,39 and it is debited to " 21—Appropriation for Reduction or Avoidance of Debt " and a corresponding credit is given to " Appropriation for Reduction or Avoidance of Debt " (Receipt side) under Debt, Deposits and Advances Section. The amount is finally invested along with interest accrued on previous investments by debit to " Sinking Fund Investment Account " disbursement side. The proceeds of the loan were utilised partly for Development Department works and partly for advances to the three Presidency Corporations. According to the arrangements arrived at for the repayment of these loans the Bombay Municipality and the Improvement Trust maintain sinking funds but the Bombay Port Trust is repaying to the Bombay Government by equated instalments of principal and interest the sum of Rs. 200 lakhs made over to it from the total realisations of the Bombay Development Loan. These repayments of principal are being utilised as part of the 1 per cent. fund. In the accounts that part of the equated payments which represents principal appears under the head " Loans and Advances by the Provincial Government " and the interest portion under " XVI—Interest ". Under this procedure the credit of principal appears in the Debt, Deposits and Advances section whereas the debit of the whole sinking fund contribution is shown in the revenue section. In order that the principal repaid by the Port Trust may be adjusted against the depreciation fund maintained for the amortisation of the Bombay Development Loan, the following procedure has been adopted in consultation with the Controller of Civil Accounts. An adjustment entry is made whereby the principal repaid by the Bombay Port Trust is debited to the head " Miscellaneous Government Account " under the Debt, Deposits and Advances section with a corresponding credit by deduction under " 21—Appropriation for Reduction or Avoidance of Debt ". Hence 3,91 and 4,17 have been deducted under the latter head in the estimates for the current year and the next year respectively.

102. *Item (2).*—The advances obtained from the Provincial Loans Fund fall under the following categories : (*i*) Development Department, (*ii*) Lloyd Barrage, (*iii*) Other Irrigation Works, (*iv*) Other purposes, (*v*) Advances to Local Bodies in Bombay for Development purposes and (*vi*) Provincial Loans and Advance Account. At present interest only is being paid on (*i*) and (*ii*). (*iii*) and (*iv*) are being repaid by equated annual instalments on the basis of 60 years for productive and 30 years for unproductive items. The amounts borrowed for expenditure under " 60-B—Payment of commuted value of pensions " and included under (*iv*) are being paid in equated instalments of principal and interest on the basis of 15 years but these instalments appear under the major head " 45 " (see paragraph 265 under " 60-B "). As regards items (*v*) and (*vi*) please see paragraphs 276 and 289 under Debt, Deposits and Advances section respectively.

103. The estimates for the current and next years under this head are in respect of (*iii*) and (*iv*). The amount provided from revenue under " 21 " will be credited to the head " Appropriation for Reduction or Avoidance of Debt " (Receipt side) in the Debt, Deposits and Advances section and will be finally paid to the Provincial Loans Fund through the head " Repayment of Advances from Provincial Loans Fund " (Disbursement side) in that section.

22, General Administration.

Expenditure (Reserved).

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor ..	26	25	25	25
Staff and Household of the Governor ..	5,98	6,21	5,87	5,60
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08
Tour expenses	90	1,08	1,08	1,08
Executive Council	2,80	2,73	2,57	2,73
Total, Heads of Provinces ..	12,22	12,55	12,05	11,94
B—Legislative Bodies.				
Provincial Legislative Council	2,05	1,63	1,36	1,88
Election for Provincial Legislature ..	71	1,15	41	7
Total, Legislative Bodies ..	2,76	2,78	1,77	1,95
C—Secretariat and Headquarters Establishments.				
Civil Secretariat	15,67	16,26	17,02	20,39
Settlement Commissioner and Director of Land Records.	55	58	52	48
Local Fund Audit Establishment	2,35	2,54	2,53	2,47
Total, Secretariat and Headquarters Establishments.	18,57	19,38	20,07	23,34
D—Commissioners.				
Commissioner in Sind	3,05	2,95	2,84	2,89
Commissioners	3,14	3,13	3,03	3,09
Total, Commissioners ..	6,19	6,08	5,87	5,98
E—District Administration.				
General Establishments	17,75	17,69	17,50	17,79
Sub-Divisional Establishments	30,96	31,17	31,57	31,28
Other Establishments	1,33,54	1,33,68	1,34,26	1,34,05
Total, District Administration ..	1,82,25	1,82,54	1,83,33	1,83,12
F—Miscellaneous.				
Discretionary grants by Heads of Provinces, etc.	27	26	26	26
Miscellaneous	1	2	2	2
Total, Miscellaneous ..	28	28	28	28
Exchange	4	..	..	..
Grand Total ..	2,22,31	2,23,61	2,23,37	2,26,61

Expenditure (Transferred).

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Ministers	1,59	1,60	1,60	1,58

104. *Staff and Household of the Governor.*—The decrease in next year's estimate as compared with the current year's budget estimate is due to (1) the abolition of the temporary post of Assistant Private Secretary with effect from April 1931, (2) leave vacancies of officers being kept unfilled, (3) dispensing with the post of Adjutant when the present incumbent vacates the appointment and (4) smaller provisions made under the units "Pay of establishment", "Allowances, Honoraria, etc." and "Contingencies".

105. *Executive Council.*—The decrease in the revised estimate as compared with the current year's budget estimate is due to the keeping of the post of an Honourable Member vacant during the period of his deputation to England.

106. *Legislative Bodies.*—The decrease in the revised estimate of the current year under "Provincial Legislative Council" is mainly due to savings in the provisions for pay of the President and the Deputy President on account of the dissolution of the Council earlier than anticipated and for travelling allowance of the members of the Legislative Council, etc., owing to reduction in the rates of daily allowance and mileage. The next year's provision is based on normal requirements for the whole year. The decrease in the revised estimate under "Election for Provincial Legislature" is due to the fact that no amendments to electoral rolls were prepared this year and that most of the elections were either uncontested or poorly contested. The small provision made in next year's budget is on account of unforeseen contingencies due to resignation, etc.

107. *Civil Secretariat.*—The increase in the revised estimate as compared with the budget estimate of the current year is chiefly due to the creation of a temporary post of Deputy Secretary in the Home Department and other emergent expenditure on account of the civil disobedience movement. The increase in the next year's estimate as compared with the budget estimate for the current year is chiefly due to the provision of 4,00 for new expenditure in connection with the Reforms.

108. *Settlement Commissioner and Director of Land Records.*—The decreases in the revised estimate of the current year and the budget estimate of next year are due mainly to the abolition of the posts of Inspectors for supervising the working of the system of office procedure in Government offices and to the appointment of an officer on less pay to the post of Settlement Commissioner.

109. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the Central head "23, Audit" under which the details will be found.

110. *District Administration.*—The decrease of 19 in the revised estimate as compared with the budget estimate for the current year under "General Establishments" is due principally to savings in travelling and compensatory allowances in consequence of the reduction in rates and to the expenditure on pay and allowances of Deputy Collectors appointed to act as Collectors being lower than was anticipated. The increase in next year's budget as compared with the budget estimate for the current year is due to the provision for the new district of Dadu in Sind which will begin to function from 1st October 1931. The increase is partially counterbalanced by the reduction in the rates of travelling and compensatory allowances.

The increase in the revised estimate under "Other Establishments" is due principally to the payment of arrears of allowances to heads of village police and watchmen and village executive officers in the East Khandesh District, larger expenditure on account of remuneration for the collection of land revenue and

emergent expenditure in connection with the civil disobedience movement, partially counterbalanced by savings under "Assessment of alienated lands *less* quit rents". The increase in next year's budget as compared with the budget estimate for the current year is chiefly due to higher provision made for remuneration for the collection of land revenue and for contingencies of village executive officers, partially counterbalanced by smaller provision under "Assessment of alienated lands *less* quit rents".

XVII and 24, Administration of Justice.

Revenue.

—	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
Sale proceeds of unclaimed and escheated property	55	60	54	70
Court-fees realised in cash	1,98	1,97	1,77	1,88
General fees, fines and forfeitures	12,93	11,85	10,55	11,00
Pleadership examination fees	5	5	4	4
Miscellaneous fees and fines	2,09	1,90	3,50	2,03
Miscellaneous	44	1,18	75	3,56
Recoveries of over-payments	19	10	20	10
Collection of payments for services rendered ..	8	..	..	..
Total ..	18,31	17,65	17,35	19,31
Deduct—Refunds	—98	—85	—85	—91
Total ..	17,33	16,80	16,50	18,40

Expenditure (Reserved).

—	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
High Court	12,55	12,34	12,55	13,09
Law Officers	6,49	5,53	5,60	5,57
Administrator General and Official Trustee ..	36	39	39	38
Coroner's Court	15	15	15	14
Presidency Magistrates' Courts	2,58	2,38	2,45	2,38
Judicial Commissioners	2,82	3,22	3,18	3,06
Civil and Sessions Courts	39,47	40,08	39,45	39,54
Courts of Small Causes	4,21	4,46	4,36	4,45
Criminal Courts	6,65	6,10	6,38	6,15
Pleadership Examination Charges ..	3	4	4	4
Exchange	2	..	..	..
Total ..	75,33	74,69	74,55	74,80

Revenue.

111. The decrease of 30 in the current year's revised estimate as compared with the sanctioned estimate is mainly due to less receipts from magisterial fines partly counterbalanced by the fact that commission and fees charged to estates by the Court Receiver and Liquidator which should have been credited in the year 1929-30 were credited to Government during the year 1930-31.

The increase of 1,90 in the next year's estimate as compared with the current year's revised estimate is due to receipts from the accumulated High Court Funds, which are expected to be credited to Government in 1931-32, and to larger receipts anticipated by the Administrator General under the minor head "Sale proceeds of unclaimed and escheated property" on account of estates remaining unclaimed during the last 12 years.

Expenditure.

112. *High Court.*—The increase in the current year's revised estimate over the sanctioned estimate is due to (1) the creation of a temporary appointment of

11th High Court Judge and entertainment of establishment for him from 17th November 1930, and (2) increased expenditure in connection with the High Court criminal sessions.

The increase in the estimate for the next year as compared with the current year's revised estimate is due to (1) inclusion of provision for the full year on account of the 11th High Court Judge and his staff, (2) increments to officers and clerks and (3) increased provision for contingencies.

113. *Law Officers.*—The small increase in the revised estimate is due to abnormal expenditure incurred for fees to pleaders in criminal cases in the mofussil and for fees to counsel in sessions cases in the High Court.

114. *Presidency Magistrates' Courts.*—The increase in the revised estimate is mainly due to the continuance of the temporary appointment of an additional Presidency Magistrate for the trial of riot cases and his establishment up to 31st July 1930, instead of 31st March 1930, as anticipated and less recovery from the Bombay Municipality on account of the Magistrate to try Municipal cases and his staff having been appointed in August instead of in April 1930.

The estimate for the next year includes provision for continuance for the full year of an additional Presidency Magistrate for Municipal cases and his establishment. This expenditure will be recovered from the Bombay Municipality, as in the current year.

115. *Judicial Commissioners.*—The decrease in the revised estimate as compared with the sanctioned estimate is under "Allowances, Honoraria, etc." and "Contingencies". Under the latter head it is due to reduced expenditure on account of diet and road money to witnesses owing to a decrease in the number of sessions cases.

The decrease in the estimate for the next year as compared with the revised estimate is due to reduced provision for "Contingencies" and absence of provision for "Cost of Passages".

116. *Civil and Sessions Courts.*—The decrease in the revised estimate as compared with the sanctioned estimate is due to (1) saving on account of the appointment of a larger number of non-I.C.S. officers to officiate as Assistant and District Judges in place of I.C.S. officers and (2) vacancies in the cadre of subordinate judges being kept unfilled. This is partly counterbalanced by increased expenditure for diet and road money to witnesses owing to the unusually large number of sessions cases in which witnesses had to be called from distant places and (2) increased expenditure under "Contingencies" on account of the hiring of a building for the District Court, Sholapur, the former building having been destroyed by fire.

The increase in the estimate for the next year, as compared with the revised estimate, is due to larger provision for cost of passages and increments.

117. *Courts of Small Causes.*—The decrease in the revised estimate as compared with the sanctioned estimate is due to provision for leave salary for Judges in the Bombay Small Causes Court remaining unutilized and to less expenditure under "Pay of Establishment" due to the retirement of senior clerks.

The increase in the estimate for the next year as compared with the revised estimate is mainly due to increments.

118. *Criminal Courts.*—The increase in the revised estimate is due to the creation of temporary appointments of Special Magistrates in the Ahmedabad, Surat, East Khandesh, Poona, Sholapur, Belgaum and Sukkur districts for riot and other criminal cases and to increased expenditure for diet and road money to witnesses due to an increase in the number of criminal cases.

The increase in the estimate for the next year as compared with the sanctioned estimate is due to increased provision for "Contingencies."

XVIII and 25, Jails and Convict Settlements.

Revenue.

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Jails	1,61	1,58	1,58	1,29
Jail Manufactures	3,87	3,45	3,24	3,28
Recoveries of overpayments	2	1	2	2
Total ..	5,50	5,04	4,84	4,59
Deduct—Refunds ..	—1	—1	—2	—1
Total ..	5,49	5,03	4,82	4,58

Expenditure (Reserved).

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Jails	21,88	22,09	26,21	25,82
Jail Manufactures	2,49	1,99	2,14	1,67
Expenditure in England (Stores)	..	4	..	2
Total ..	24,37	24,12	28,35	27,51

Revenue.

119. *Jails.*—The decrease of 29 in the next year's budget as compared with the current year's sanctioned estimate is chiefly due to the difficulty of finding suitable work for the prisoners in the Nasik Central Prison and to the reduced demand for convict labour in the Sukkur and Shikarpur prisons.

120. *Jail Manufactures.*—The decreases of 21 and 17 in the current year's revised and the next year's budget estimate respectively, as compared with the current year's sanctioned estimate, are due to a smaller demand from the public for jail-made articles owing to the civil disobedience movement and to the general trade depression and also to the supply of jail-made articles to Government Departments at reduced rates.

Expenditure.

121. *Jails.*—The current year's revised estimate includes the additional expenditure due to the opening of temporary prisons at Worli, Yeravda and Visapur for the accommodation of the increased jail population and also to the extra cost of diet on account of the classification of prisoners according to the new rules. A supplementary grant was sanctioned by the Legislative Council in July 1930 to cover this additional expenditure. The decrease of 39 in the next year's budget estimate as compared with the revised estimate is due to the fact that the latter includes the initial expenditure for the equipment of the temporary prisons.

122. *Jail Manufactures.*—The increase of 15 in the revised estimate over the current year's sanctioned grant is due to the fact that more clothing was required since more prisoners were admitted to jails. The decrease of 32 in the next year's estimate as compared with the current year's sanctioned grant is due to less provision being made for the purchase of raw materials, since the civil disobedience movement and the general trade depression are expected to result in a falling off of the public demand for jail-made articles.

XIX and 26, Police.

Revenue.

—	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
Presidency Police	5,30	13,27	13,27	3,47
Cash receipts under the Arms Act	51	45	56	44
Fees, fines and forfeitures	2,27	3,08	3,56	78
Miscellaneous	20	38	25	20
Police supplied to public departments, private companies and persons	1,59	88	1,60	1,95
Recoveries of overpayments	13	15	15	13
Contribution for Railway Police	1,77	1,76	1,76	1,76
Collection of payments for services rendered ..	..	..	..	..
Total ..	11,77	19,97	21,15	8,73
Deduct—*Refunds* ..	— 2	— 1	— 1	— 1
Total ..	11,75	19,96	21,14	8,72

Expenditure (Reserved).

—	Accounts, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
Presidency Police	37,14	36,98	39,10	36,39
Superintendence	2,74	2,89	2,89	2,83
District Executive Force	1,16,61	1,18,44	1,29,64	1,21,94
Police Training School	1,12	1,28	1,20	1,45
Village Police	61	58	63	60
Special Police	15	16	16	16
Railway Police	10,79	10,97	10,90	10,95
Criminal Investigation Department ..	6,79	6,64	6,67	6,70
High Commissioner—Stores	..	24	11	14
Exchange	4	..	..	..
Special emergency expenditure	..	..	..	7,93
Total ..	1,75,99	1,78,18	1,91,30	1,89,09

Revenue.

123. The decrease under the heads "Presidency Police" and "Fees, fines and forfeitures" in the budget estimate for 1931-32 as compared with the budget estimate for 1930-31 is mainly due to the transfer of the receipts of motor licensing etc. fees to the new minor head "Inspection of motor vehicles" opened under the major head "XXVI—Miscellaneous Departments". The increases under the minor head "Police supplied to public departments, private companies and persons" in the revised estimate for the current year and the budget estimate for 1931-32 are mainly due to the provisions made for recoveries for the additional police employed at various places in the Presidency proper.

Expenditure.

124. *Presidency Police.*—The increase in the revised estimate for 1930-31 as compared with the budget for the same year is mainly due to the additional expenditure sanctioned by the Legislative Council for the entertainment of 200 temporary policemen in Bombay City owing to the civil disobedience movement and the grant of special compensatory allowances to the policemen in Bombay City owing to the severe strain imposed on them by that movement. The increase is however partially counterbalanced by less expenditure under "Pay of Establishment" under "City Police" owing to the vacancies in the Police force, grant of leave on half average pay, leave without pay, etc. The decrease in the budget estimate for 1931-32 as compared with that for 1930-31 is mainly due to the transfer of the provision on account of the Police staff for the motor licensing department to the new minor head "Inspection of Motor Vehicles" opened under the major head "37-Miscellaneous Departments (Reserved)". The decrease is however partially counterbalanced by the new provision made for the entertainment of additional staff required for a sick prisoners' ward in the Northcote Police Hospital, Bombay.

125. *District Executive Force.*—The increase in the revised estimate for 1930-31 as compared with the budget estimate for the same year is mainly due to the additional expenditure sanctioned by the Legislative Council for the entertainment of temporary police in the Presidency proper and Sind owing to the civil disobedience movement and the grant of special compensatory allowances to them owing to the specially arduous duties imposed on them by that movement and to the entertainment of additional police at Sholapur necessitated by the serious disturbances which occurred at that place in May 1930. The increase is however partially counterbalanced by less expenditure under "Pay of Establishment" owing to the vacancies in the police force. The increase in the budget estimate for 1931-32 as compared with the budget estimate for 1930-31 is chiefly due to (1) new provisions made for (*a*) the entertainment of additional police force for the "Sinhast" Fair at Nasik and Trimbak, (*b*) the reorganisation of the police force in the districts of Sukkur, Larkana and Upper Sind Frontier and the formation of the force necessitated by the opening of the new District at Dadu, (2) increased lump provision made under "Additional Police Establishment" owing to the entertainment of additional police at certain places in the Presidency proper, and (3) increased provisions made under "Ordnance Stores" and "Accoutrements" owing to the purchase of new arms B.L. ·410 bore muskets for the Sind police force and certain other items under "Contingencies".

126. *Police Training School.*—The decrease in the revised estimate for 1930-31 as compared with the budget estimate for the same year is mainly due to less expenditure under "Pay of Officers" owing to the changes in the personnel of officers. The increase in the budget for 1931-32 as compared with the budget for 1930-31 is mainly due to (1) the new provision made for opening a branch for the training of Head Constables of the District Police and (2) the increased provision made under "Ordnance Stores" for the purchase of new B.L. ·410 bore muskets.

127. *High Commissioner—Stores.*—The budget provides for the expected charges on account of freight and value of rain caps and rain coats ordered from England for the Bombay City Police Force, as they cannot be obtained in India.

128. *Special emergency expenditure.*—In order to give a clear idea of the cost of the additional temporary establishment entertained owing to the civil disobedience movement a separate minor head "Special emergency expenditure" has been opened with effect from the year 1931-32, and the expenditure in connection with the civil disobedience movement has been provided under that head.

27, Ports and Pilotage.

Expenditure (Reserved).

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(1) Pay and allowances of officers and men afloat	15	..	..	..
(2) Ports establishment	7	8	8	7
(3) Miscellaneous	1	1	1	4
Total	23	9	9	11

129. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects. The receipts in connection with the survey of inland vessels and the cost of establishment therefore are to be treated as Provincial, while those for ocean-going vessels are to be treated as Central. Accordingly, expenditure in connection with the Marine Survey Department is treated as Central, 7 per cent. of the *net* cost being debited to Provincial. The reduction in the budget estimate for 1931-32 as compared to the revised estimate of the current year is due to the omission of the provision of 1 for the opening of Shahbandar Port.

130. The minor head "Miscellaneous" provides for the boat establishment of the Collector of Kolaba. The provision for next year includes 3 for the purchase of a new boat. The present boat has been in use for 30 years and will not be serviceable for more than one season even after repairs.

30, Scientific Departments (Transferred).

Expenditure.

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(1) Donations to Scientific Societies and Institutes.	4	4	4	4
(2) Museums	82	88	88	88
Total ..	86	92	92	92

131. *Museums and Scientific Societies.*—Provision made in the current year's budget for grants usually sanctioned to Museums and Scientific Societies has been repeated in the estimate for 1931-32 without any alterations.

XXI—31, Education (Transferred).

Revenue

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
University	4,32	4,44	3,75	4,89
Secondary	3,86	3,91	4,47	4,44
Primary	5	1	1	1
Special	24	30	25	31
General	8,13	4,06	6,09	5,00
Total ..	16,60	12,72	14,57	14,65
Refunds ..	—1	—3	—3	—3
Grand Total ..	16,59	12,69	14,54	14,62

Revised estimates, 1930-31.

132. *A—University.*—The decrease of 69 as compared with the sanctioned estimate for the current year is due to less receipts of fees owing to fall in number of students in the Gujarat, Elphinstone, Engineering and Law Colleges.

133. *B—Secondary.*—The increase of 56 as compared with the sanctioned estimate is due to the transfer to this head from the head "General—Miscellaneous" of the amount (70) on account of loss of fees due to grant of free-studentships, partially counterbalanced by less receipts of fees owing to fall in number of students.

134. *E—General.*—The increase of 2,03 is due to larger recoveries (3,20) of overpayments of grants to local bodies against the sanctioned estimate of 47, counterbalanced by the reduction of 70 under the sub-head "Miscellaneous" due to the reasons stated in the preceding paragraph.

Budget estimates, 1931-32.

135. *University.*—The increase of 45 as compared with the current year's sanctioned estimate is due to the proposed increase (70) in the rates of fees levied in most of the colleges partly counterbalanced by less fee receipts mainly in the Gujarat College and the Professional Colleges owing to fall in the number of students.

136. *Secondary.*—The increase of 53 as compared with the current year's sanctioned estimate is due to the transfer to this head from the head "General (Miscellaneous)" of the amount of loss in fee receipts owing to grant of free-studentships.

137. *General.*—The following receipts are credited to this head :—

(*a*) Contributions.
(*b*) Income from Endowments.
(*c*) Miscellaneous receipts comprising mainly the following items :—
  (1) Vernacular Final Examination Fees.
  (2) London Chamber of Commerce Examination Fees.
  (3) Drawing Examination Fees.
  (4) Government Scholarship Examination Fees.
  (5) Government Commercial and Clerical Certificate Examination Fees.
  (6) Secondary Teachers' Certificate Examination Fees.
  (7) Lump receipts recoverable from students in Government Secondary and Special Schools who are now given scholarships in lieu of free-studentships and other charges, such as hostel-room rent, etc.
(*d*) Recoveries of overpayments.

The decrease of 1,09 as compared with the revised estimate for the current year is mainly due to the provision of a smaller sum next year on account of recoveries of overpayments of grants to local bodies. The increase of 94 as compared with the current year's budget estimate is due to anticipation of larger recoveries of overpayments of grants to local bodies and of larger receipts from examination fees, partly counterbalanced by the transfer of the provision for loss of fee receipts on account of the grant of free-studentships from this head to the heads " Secondary " and " Special ".

Expenditure.

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
University	16,90	18,20	17,92	17,77
Secondary	23,83	24,24	24,82	23,89
Primary	1,33,55	1,34,08	1,33,30	1,28,19
Special	8,97	10,26	9,44	9,43
General	16,05	16,25	15,63	15,62
Exchange	1	..	..	..
Total ..	1,99,31	2,03,03	2,01,11	1,94,90

Revised estimates, 1930-31

138. *A—University.*—The decrease of 28 as compared with the sanctioned estimate is mainly due to change in the personnel of officers, saving in the provision for leave salary, compensatory, house rent and travelling allowances.

139. *B—Secondary.*—The increase of 58 as compared with the sanctioned estimate is mainly due to grant of increments to teachers in accordance with the Auditor General's ruling and payment of grants to certain schools, for which no provision had been made, partially counterbalanced by saving due to appointment of teachers on lower pay in place of teachers on higher pay.

140. *C—Primary.*—The decrease of 78 as compared with the sanctioned estimate is mainly due to economy in expenditure.

141. *D—Special.*—The decrease of 82 as compared with the sanctioned estimate is due to (*i*) some posts of teachers being kept vacant, (*ii*) admission of a reduced number of Government stipendiaries to Training institutions, (*iii*) closure of the Satara Training School, (*iv*) appointment of substitutes on lower pay in place of teachers on higher pay on deputation and (*v*) economy in contingent expenditure.

142. *E—General.*—The decrease of 62 under this head is mainly due to (*i*) retirement of senior officers and their replacement by junior men on lower pay and (*ii*) saving in the provision for leave salary.

Budget estimates, 1931-32.

143. *General Remarks.*—Owing to financial stringency Government have been compelled to effect a reduction of 5 per cent. in the grants due to local authorities, including the Bombay Municipality, for primary education next year. It has also been found necessary to continue to omit all provisions for building grants except (1) a small sum of 21 for building grants to primary schools of local bodies and (2) a provision of 11 for a building grant to the Victoria Jubilee Technical Institute. A general reduction in the rates of compensatory local allowance granted to officers stationed in expensive places has been effected.

144. *University.*—The decrease in next year's estimate as compared with the current year's budget is due to the absence of the provision of 28 for contribution payable under the Town Planning Act on account of certain lands reserved for the Engineering College, Poona, and less provision under " pay of officers " partially counterbalanced by the additional provision for the Ismail College, Andheri.

145. *Secondary.*—In view of past actuals a lump deduction of 25 has been made in next year's estimates for probable savings under "Pay of Establishment". A lump cut of 10 has also been made as a measure of retrenchment under the same head.

146. *Primary.*—The decrease under this head is mainly due to the decision of Government to reduce by 5 per cent. grants payable to local authorities for primary education next year owing to financial stringency.

147. *Special.*—The decrease under this head is mainly due to (*a*) a smaller provision of 11 made for building grant to the V. J. Technical Institute next year under this head as against 56 in the current year's budget, (*b*) reduced provision on account of pay of the establishments of training institutions owing to the retirement of senior men and their replacement by junior men on lower rates of pay and (*c*) reductions in the provisions for travelling allowance and contingencies partly counterbalanced by an increase on account of pay and allowances of the new post of Deputy Director, Sir J. J. School of Art.

148. *General.*—This head comprises the following minor heads:—

(*a*) Direction.
(*b*) Inspection.
(*c*) Scholarships.
(*d*) Miscellaneous.

The major portion of the decrease (63) under this head as compared with the current year's budget is under the sub-head "Inspection". It is mainly due to reduced provision on account of pay of officers and establishments owing to the retirement of senior officers and clerks and their replacement by junior men on lower rates of pay. The decrease of 4 under "Miscellaneous" is due to the reduction of 5 in the grant to the Bombay Boy Scouts Association and omission of 7 for grant to Y. M. C. A. for physical culture, partly counterbalanced by an increase of 9 under "Examination Charges" due to increase in number of candidates for certain examinations.

31, Education (Reserved).

Expenditure.

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Secondary	5,06	4,99	4,84	4,74
Special	1,44	1,48	1,48	1,52
General	35	53	28	42
Total ..	6,85	7,00	6,60	6,68

Revised estimate, 1930-31.

149. *Secondary.*—The decrease is mainly due to the non-utilization of the provision for buildings grant.

General.—The decrease under this head is mainly due to the post of the Inspector of European Schools being vacant during the year.

Budget estimate, 1931-32.

150. The decrease in the budget estimate for the next year against the current year's budget, in the case of Secondary, is due to retrenchment and, in the case of General, to the proposed appointment of a new Inspector of European Schools who will draw the minimum pay of the appointment.

Special.—The increase in next year's estimate is due to the provision for additional staff and grant required for the Reformatory School at Yeravda owing to the increase in the number of inmates.

XXII and 32, Medical.

Receipts.

	Accounts, 1929-30	Budget Estimates, 1930-31	Revised Estimates, 1930-31	Budget Estimates, 1931-32
Medical Schools and College Fees	1,29	1,42	1,47	1,37
Hospital Receipts	2,14	2,02	2,05	2,04
Mental Hospital Receipts	1,60	1,40	1,45	1,55
Sale of Medicines	..	..	1	..
Contributions	8,11	7,99	7,99	7,99
Income from Endowments	25	17	17	17
Miscellaneous	25	12	12	12
Recoveries of overpayments	33	7	30	20
Collection of payments for services rendered ..	38	..	1	1
Total ..	14,35	13,19	13,57	13,45
Deduct—Refunds ..	— 13	—'9	— 11	— 10
Total ..	14,22	13,10	13,46	13,35

Expenditure (Transferred).

	Accounts, 1929-30	Budget Estimates, 1930-31	Revised Estimates, 1930-31	Budget Estimates, 1931-32
Medical Establishment	6,38	6,38	6,38	6,14
Hospitals and Dispensaries	32,01	31,47	31,96	30,46
Grants for Medical Purposes	4,50	4,36	4,42	4,20
Medical Colleges and Schools	5,19	5,28	5,22	5,27
Mental Hospitals	5,53	5,55	5,55	5,38
Chemical Examiners	61	53	53	60
Expenditure in England (Stores)	..	13	13	18
Loss or Gain by Exchange	2	..	..	..
Total ..	54,24	53,70	54,19	52,23

Receipts.

151. ***Medical Schools and College Fees.***—The revised estimate for the current year is higher than the budget owing to the inclusion in the former of the cost of grant of freeships, etc., to certain students. The estimate for 1931-32 is lower than the budget and the revised estimate for the current year owing to a falling off in the number of students.

152. ***Hospital Receipts.***—The estimate for the next year has been placed slightly higher in view of the revised estimate for the current year and the actuals of the past year.

153. ***Mental Hospital Receipts.***—The revised estimate is higher than the budget for the current year owing to an increase in the income from paying patients. Having regard to the actuals for the past year, the revised estimate for the current year and the fact that the receipts under this head have been steadily rising, the estimate for the next year has been placed higher than the estimate for the current year.

154. *Contributions.*—The budget for the next year is lower than the actuals for the past year owing to the fact that the latter included recoveries of arrears of contributions from certain local bodies.

155. *Miscellaneous.*—The budget and revised estimates for the current year and the estimate for the next year are lower than the actuals for the past year owing mainly to the fact that the latter include 7, being the balance at the credit of the Hyderabad Medical School Fund, which was credited to Government on the School being taken over by Government.

156. *Recoveries of overpayments.*—The credits under this head are generally on account of (1) recoveries of any overpayments of grants to Nursing Associations in previous years, (2) recoveries of any excess amounts drawn on contingent bills in previous year, and (3) recoveries of any excess amounts drawn by Government servants.

157. *Collection of payments for services rendered.*—The credits under this head are generally on account of recoveries for the services of officers rendered to other Governments or local bodies. The revised estimate for the current year and the budget estimate for the next year indicate normal receipts. The actuals for the past year were much higher on account of recovery of the leave salary from 1914 onwards of B. M. S. Officers lent to the Military Department.

Expenditure.

158. *Medical Establishment.*—The estimate for the next year is lower than the budget as well as the revised estimate of the current year by 24 owing to a number of officers being on leave out of India, counterbalanced by some increase on account of the addition of a European I. M. S. Officer to fill one of the existing appointments and the necessity of keeping on the reserve senior S. M. S. officers with higher rates of pay.

159. *Hospitals and Dispensaries.*—The revised estimate is higher than the budget by 49 owing mainly to increased expenditure at certain institutions on diets and medicines due to increase in the number of patients, counterbalanced by some savings in the provisions for (1) pay and allowances of officers, (2) honoraria, and (3) Sir C. I. M. Dental Hospital, the establishment of which has been postponed on account of financial stringency. The estimate for next year is lower than the budget estimate of the current year owing principally to compulsory retrenchment in the grants for diets and medicines and the rates of honoraria to Honorary Medical Officers, counterbalanced by increase on account of the proposed appointment of a venereologist at the J. J. Hospital.

160. *Grants for Medical purposes.*—The revised estimate is higher than the budget for the current year by 6 owing to the lump cut made under this head, on account of probable savings, being not realized. The estimate for next year is lower than the budget and the revised estimates for the current year owing mainly to a reduction in the annual grant to the Lady Wilson's Village Baby Scheme from Rs. 10,000 to Rs. 5,000, the discontinuance of the grant-in-aid of Rs. 15,000 to the League for Combating Venereal Diseases and the absence of any provision for nursing for the Sir C. I. M. Dental Hospital, the establishment of which has been postponed as mentioned above.

161. *Medical Colleges and Schools.*—The revised estimate is lower than the budget for the current year owing to savings in the provisions for (1) the Sir C. I. M. Dental College (which will in future be called "School"), the establishment of which has been postponed as stated above, (2) the pay of officers, due to changes in the personnel, (3) travelling allowance, on which less than the anticipated expenditure has been incurred, and (4) scholarships, the full number of which was not given, counterbalanced by small increases in the pay of officers. The estimate for the next year is higher than the revised estimate for the current year owing mainly to the return from leave ex-India of some I. M. S. officers and the provision for their salary in the Indian budget.

162. *Mental Hospitals.*—The budget estimate for the next year is lower than the estimate for the current year owing to (1) the Deputy Superintendent of the

Central Mental Hospital, Yeravda, going on leave and being replaced by an officer on lower pay and (2) less expenditure on clothing to servants, which is provided in alternate years.

163. *Chemical Examiners.*—The estimate for next year is higher than the current year's estimates by 7 owing to the return from leave ex-India of the I. M. S. Officer holding the post of Chemical Analyser to Government and the provision of his salary in the Indian budget.

164. *Expenditure in England (Stores).*—The estimate for the next year is higher than the budget and revised estimates for the current year by 5 and represents the amount required to be spent on the purchase of instruments, appliances, etc., from abroad.

32, Medical—Provincial (Reserved).

Expenditure.

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Grants for Medical Purposes	6	6	6	6

165. The provision is on account of the grant-in-aid to the Bombay Medical Council.

XXIII and 33, Public Health.

Revenue.

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(1) Sale-proceeds of sera and vaccines ..	3,90	4,00	3,95	4,86
(2) Contributions	2,03	2,33	2,33	2,21
(3) Miscellaneous	5,48	5,34	5,74	6,51
(4) Recoveries of Overpayments	18	10	15	13
(5) Collection of payments for services rendered	18	..	25	..
Total ..	11,77	11,77	12,42	13,71
Deduct—Refunds ..	—2	—3	—2	—3
Total ..	11,75	11,74	12,40	13,68

Expenditure (Transferred)

—	Accounts. 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(1) Public Health Establishment ..	9,01	9,68	7,45	8,71
(2) Grants for Public Health Purposes ..	9,97	8,24	8,83	7,09
(3) Expenses in connection with epidemic diseases	2,82	2,05	2,01	1,92
(4) Bacteriological Laboratories	3,36	3,75	3,40	3,66
(5) Pasteur Institutes	32	36	36	36
(6) Works	3,60	4,96	4,72	4,21
(7) Exchange	1	..	..	..
(8) Expenditure in England Stores ..	..	..	..	..
Total ..	29,09	29,04	26,77	25,95

Revenue.

166. The sale proceeds of quinine, vaccines, etc., and contributions for public health purposes and receipts from water works are credited to this head.

167. *Sale proceeds of sera and vaccine, etc.*—The increase of 91 in next year's estimates over the revised estimates of the current year is mainly due to increased rates for anti-plague vaccine.

168. *Miscellaneous.*—An increase in receipts under this head is expected next year as recoveries amounting to 75 are anticipated from several local bodies on account of Town Planning Schemes.

Expenditure.

169. *Public Health Establishment.*—The decrease in the revised estimate as compared with the sanctioned estimate of the current year is due mainly to savings which are anticipated under "Pay of Establishment and Allowances" and to larger recoveries from local bodies on account of centage charges. The decrease in the budget estimates for the next year compared with the budget estimates for the

current year is due to the closing of boring operations and reductions of expenditure in the Consulting Surveyor's office on account of retrenchment.

170. *Grants for Public Health Purposes.*—The main items of expenditure recorded under this head are—

(*a*) Grants for special expenditure in connection with Public Health;
(*b*) Grants-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors;
(*c*) Grants to Village Sanitary Committees;
(*d*) Charges on account of development and town planning schemes;
(*e*) Grants for Village Water supply.

Item (*a*).—The figure for the current year as well as for the revised estimate for this item is 3,93. In the ensuing year's estimate a provision of 4,57 is made. It consists of 1,25 for the Poona Drainage Improvement Scheme, 1st Section, and 3,32 as against 1,79 in the current year for grant to local bodies on account of centage charges on works carried out through Government agency.

Item (*b*).—Government are committed to pay to local bodies, subject to certain conditions, grants equal to two-thirds of the pay of Health Officers of Municipalities and District Local Boards and half the pay of Sanitary Inspectors. A provision of 1,16 has been proposed on this account for the next year as against 97 in the current year. The annual increments in the pay of these officers automatically call for increased grants in aid and a few new local bodies come under the scheme every year and appoint Health Officers and Sanitary Officers for the first time.

Item (*c*).—Government ordinarily give grants to Village Sanitary Committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villagers. The provision proposed for grants to Village Sanitary Committees next year is Rs. 40,000 against the current year's provision of Rs: 52,118. The grant has been reduced from 52 to 40 owing to financial stringency.

Item (*d*).—In the current as well as next year a small amount of 1 is made for the Sholapur Development Scheme as it is a recurring expenditure. The provision on account of the Sholapur Town Planning Scheme proposed as a new item of expenditure is in respect of plots pertaining to the various Departments of Government to which the necessary debits are transferred. A sum of Rs. 1 lakh has been debited to this head in the current year by write-back from "59, Bombay Development Scheme" on account of free grants to Notified Area Committees.

Item (*e*).—The current year's budget estimate includes 2,57 for grants to Village Water Supply. It has been reduced in the revised to 2,15 out of which 83 will be met from the excess balance in the Famine Relief Fund. The decrease in the revised estimate is due to surrender of savings of 42 from this grant as a measure of retrenchment. In the next year's budget estimate a reduced provision of 1,01 has been made for grants-in-aid to local bodies for village water supply as under:—

Rs.	
1,00,000	for grants-in-aid to District Local Boards.
1,100	to complete the Village Water Supply projects prepared by the late Special Engineer, Minor Irrigation Works, to be executed through the District Local Board Agency.

The whole amount will be met from the excess balance in the Famine Fund.

171. *Bacteriological Laboratories.*—The revised estimate amounts to 3,40 against the sanctioned estimate of 3,75. The decrease is due mainly to savings anticipated under "Pay of Establishment" and "Contingencies". The small decrease in next year's estimates as compared with the current year's estimates is mainly due to reduction in the contingent grants of the Haffkine Institute.

172. *Works.*—The reduction in the revised estimates compared with the budget estimate is due to savings in the expenditure on boring operations. The next year's estimate is 4,21. The decrease is mainly due to the closing of deep boring operations with effect from the 1st April 1931, as a measure of retrenchment. An amount of 62 has been provided for improvement to Ratnagiri Water Supply as a new item of expenditure.

XXIV and 34, Agriculture

Revenue.

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(1) Agricultural receipts	2,85	2,77	2,77	2,63
(2) Veterinary receipts	8	15	12	23
(3) Co-operative Credit	45	52	55	91
(4) Recoveries of overpayments	9	5	5	6
(5) Collection of payments for services rendered	9	..	10	..
Total ..	3,56	3,49	3,59	3,83
Deduct—Refunds	— 1	— 1	— 1	— 1
Total ..	3,55	3,48	3,58	3,82

Expenditure (Transferred).

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(1) Agriculture	18,53	18,33	18,75	19,45
(2) Veterinary	5,44	5,44	5,96	5,14
(3) Co-operative Credit	6,16	6,31	6,27	5,90
(4) Works	29	..	5	..
Total ..	30,42	30,08	31,03	30,49

Revenue.

173. *Agricultural Receipts.*—The Agricultural College and School fees, proceeds of farm produce, cotton seed and implements sold by the Agricultural Department and recoveries in respect of boring operations conducted by the department are credited to this head. The current year's revised estimate is a repetition of the sanctioned estimate. The ensuing year's budget shows a decrease of 14 as compared with the current year's sanctioned estimate due to the fall in prices of agricultural produce and the closing of the vernacular agricultural schools at Jambul, Surat and Godhra.

174. *Veterinary Receipts.*—The decrease of 3 in the revised as compared with the sanctioned estimate calls for no remark. The increase of 8 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to the increase in veterinary college fees, the levy of examination fees at the college and the re-imposition of fees for inoculation.

175. *Co-operative Credit.*—The increase of 3 in the revised estimate as compared with the sanctioned estimate is due to larger receipts anticipated from audit fees. The increase of 36 in the ensuing year's estimate as compared with the current year's revised estimate is chiefly due to the imposition of audit fees on agricultural credit societies, agricultural non-credit societies and non-agricultural societies.

Expenditure.

176. The increase of 42 in the revised as compared with the current year's sanctioned estimate is due mainly to the expenditure of 94 on account of the establishment of six demonstration farms in Sind and 11 on account of measures for the destruction of locusts in Sind. The increase is partially counterbalanced (*i*) by savings effected mainly in the provision for (*a*) boring operations (36), and (*b*) grants-in-aid to taluka development associations (3), and (*ii*) by retrenchments in other grants necessitated on account of the present financial stringency. The increase of 1,12 in the ensuing year's budget as compared with the sanctioned estimate for the current year is due to the inclusion of 2,00 in connection with the scheme for the establishment of six demonstration farms in Sind. The increase is partially counterbalanced by retrenchments made in other directions, e.g., closing of the farms at Amalsad and Sukkur and the vernacular agricultural schools at Surat, Godhra and Jambul and reducing grants for scholarships, excursion charges and boring operations.

177. *Veterinary Charges.*—The increase of 52 in the revised estimate as compared with the sanctioned estimate is due to larger expenditure (65) on the purchase of anti-rinderpest serum to combat outbreaks of epidemics. This increase is partially counterbalanced by savings of 13 made as a measure of retrenchment. The ensuing year's estimate shows a reduction of 30 as compared with the current year's sanctioned estimate. This is mainly due to smaller provision for (*a*) the pay of officers at the Bombay Veterinary College owing to the retirement of senior officers and (*b*) reduction in the grants-in-aid to veterinary dispensaries.

178. *Co-operative Credit.*—The decrease of 4 in the revised estimate as compared with the current year's budget is due to the non-utilization of the provision for grant to the Bombay Provincial Co-operative Institute for the Co-operative Conference, as the conference will not be held this year. The decrease of 41 in the ensuing year's estimate as compared with the current year's budget is mainly due to smaller provision for travelling allowance to honorary organisers and reduction in the subsidy to the Provincial Co-operative Institute, counterbalanced by a small increase under "Pay of Establishment."

XXV and 35, Industries.

Revenue.

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Industries ..	4	4	4	5

Expenditure (Transferred).

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Industries	1,06	137½	1,27	1,37½
Fisheries	..	1½	1	1½
Total ..	1,06	1,39	1,28	1,39

Revenue.

179. The revenue under this head is generally derived from the sale proceeds of cloth woven at the weaving schools and demonstrations. The estimates for next year also include the sale proceeds of buttons manufactured at the Dapuri Work Shop. The small increase in the budget estimates for next year as compared with the estimate for the current year is due to the increased activities of the Weaving Schools and Demonstrations.

Expenditure.

180. *Industries.*—The decrease in the revised estimate as compared with the sanctioned estimate of the current year is due partly to the non-utilization of the provisions for leave salary of officers and establishment and partly to savings effected under establishments, as a measure of economy, under the heads 'Industrial Education." The increase in the estimate for next year as compared with the revised estimate for the current year is accounted for by the fact that increments falling due to officers and staff during the course of next year have been provided for and that increased provision has been made for the rent of the premises required for the Weaving Institute, Poona. It is also due to the fact that the Industrial Engineer will be on duty for the whole of next year, while in the current year, he was on duty for about nine months only.

181. *Fisheries.*—The current year's budget contains a provision of 1 (non-voted) for honorarium to the Collector of Salt Revenue, Bombay, for preparing a report on the fishing industry of the Bombay Presidency after carrying out a survey. The survey has not yet been completed and so the honorarium will not be paid this year. A part of the provision is, however, likely to be utilised for meeting the Collector's travelling expenses to places outside his jurisdiction in connection with the survey. The report will be ready before the close of the financial year 1931-32. Provision for the honorarium has therefore been made in next year's budget.

XXVI and 37, Miscellaneous Departments—Reserved.

Revenue.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(1) Examination fees	41	34	41	40
(2) Fees for inspection of Steam Boilers ..	1,38	1,43	1,41	1,43
(3) Miscellaneous	3	11	5	5
(4) Inspection of motor vehicles	..	..	..	12,01
Total ..	1,82	1,88	1,87	13,89
Deduct—Refunds. Reserved	—2	—2	—2	—2
Deduct—Refunds. Transferred	..	—1	..	—1
Total ..	1,80	1,85	1,85	13,86

Expenditure (Reserved).

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(1) Labour	77	90	97	84
(2) Inspection of Factories	1,34	1,33	1,27	1,34
(3) Inspection of Steam Boilers	1,64	1,67	1,65	1,61
(4) Inspection of motor vehicles	..	..	..	89
(5) Examinations	13	14	19	18
(6) Miscellaneous	41	15	15	14
Total ..	4,29	4,19	4,23	5,00

Revenue.

182. *Examination fees.*—The fees on account of the following items are credited to this head :—

(1) Fees for the Accountancy Diploma Examination.
(2) Fees received by the Civil and Military Examination Committee.
(3) Fees for the Sanitary Inspectors' Examination.
(4) Fees for the Examination of Junior Health Officers.
(5) Fees for the Examination for the grant of certificates of competency to electrical contractors and wiremen.

183. *Inspection of motor vehicles.*—It has been decided by the Auditor General that the receipts from fees, etc., for licenses granted under the Motor Vehicles Act should be credited under this head. The corresponding expenditure will be shown under " 37, Miscellaneous Departments—Reserved ".

Expenditure.

184. *Labour.*—The decrease in the next year's estimate as compared with the current year's budget is due to reduced grants provided under " Pay of Officers " owing to leave arrangements and also under contingencies. The increase in the revised estimate as compared with the current year's budget is due to the pay of the Director of Information having been entirely debited to this head for a few months and is partly counterbalanced by a small saving under allowances.

185. *Inspection of Motor Vehicles.*—The expenditure in connection with the administration of the Motor Vehicles Act will be transferred to this head from "26, Police" from 1931-32.

186. *Examinations.*—Provision for the Board of Examiners for granting certificates of competency to Electrical contractors and wiremen has been made under the head "37, Miscellaneous Departments—Transferred" in the current year's budget. As the examination comes within the administration of the subject "Electricity", which is a reserved subject under the Devolution Rules, the classification of this expenditure has been changed from "transferred" to "reserved", which explains the increase in the revised and the next year's estimates.

187. *Miscellaneous.*—The charges on account of the offices of the "Commissioner for Workmen's Compensation" and the "Controller of Rent" are provided under this minor head. The decrease in the next year's estimate as compared with the current year's budget is due to reduced provision made under "Controller of Rent" as the Karachi Rent Act expires on 31st December 1931, counterbalanced by a slight increase under "Commissioner of Workmen's Compensation" owing to the grant of special pay to the Judge of the Court of Small Causes, Karachi, for performing duties in connection with the Workmen's Compensation Act.

37, Miscellaneous Departments (Transferred).

Expenditure.

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
(1) Preservation and Translation of Ancient Manuscripts	3	3	3	3
(2) Examinations	20	19	14	14
(3) Provincial statistics	1	1	1	1
	24	23	18	18

188. *Examinations.*—The decrease in the current year's revised and the next year's estimates as compared with the sanctioned estimate of the current year is due to the transfer of the provision for the Board of Examiners for granting certificates of competency to Electrical contractors and wiremen, *vide* explanation under "37, Miscellaneous Departments—Reserved."

XXX and 41, Civil Works—Transferred.

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Revenue	20,34	17,96	29,04	57,79
Expenditure	1,08,25	1,15,36	1,22,35	1,24,28
Lump provision for regrant of lapses ..	..	1,00	..	40
Deduct—On account of probable lapses ..	..	—1,00	..	—40
Total ..	1,08,25	1,15,36	1,22,35	1,24,28

Revenue.

189. The receipts consist mainly of rents of buildings, rents of electrical and sanitary installations, tolls on roads and miscellaneous items. The increase of 11,08 in the revised estimate for 1930-31, as compared with the budget estimate for the same year, is mainly due to an increase of 10,22 on account of receipts from the petrol tax fund, of 40 under rents of buildings (including rents of electrical installations) and of 93 under tolls on roads, partly counterbalanced by a decrease of 52 in the receipts under miscellaneous items. The increase of 39,83 in the budget estimate for 1931-32, as compared with that for 1930-31, is mainly due to (*i*) receipts amounting to 39,28 from the petrol tax fund and (*ii*) an increase of 15 in the receipts from rents of buildings (including electrical installations), of 53 in the receipts from tolls on roads and of 10 in the receipts from self-supporting workshops, partly counterbalanced by a decrease of 12 in the receipts under each of the minor heads—recoveries of expenditure and miscellaneous items.

Expenditure.

190. The increase of 6,99 in the revised estimate for 1930-31, as compared with the budget estimate for the same year, is mainly due to an increase of 10,22 on account of works financed from the petrol tax fund, partly counterbalanced by a decrease of 1,22 in the provision for works on account of retrenchment in expenditure, of 26 in the provision for stores on account of reduction in indents and of 1,47 and 29 respectively under establishment and tools and plant. The increase of 8,92 in the budget estimate for 1931-32, as compared with that for 1930-31, is mainly due to an increase of 23,28 on account of works financed from the petrol tax fund, partly counterbalanced by a decrease of 3,41 and 28 respectively in the provisions for establishment and tools and plant, and a decrease, owing to the prevailing financial stringency, of 1,56 in the provisions for works in progress and new works, of 1,85 in the provision for discretionary grants, of 1,06 in the provision for repairs, of 5,43 under grants-in-aid, of 25 under suspense and of 80 under reserve owing to the omission of the provision for that item.

191. The grant under the head 41, Civil Works—Transferred has been distributed as under :—

Works in progress	4,22
New Works	2,53
Road works to be financed from the receipts from the petrol tax fund	23,28
Liabilities under the Workmen's Compensation Act..	1
Discretionary grants	6,14
Repairs	50,25
Establishment	29,82
Tools and Plant	6
Grants-in-aid	11,26

Suspense		40
Expenditure in England—Stores		16
Deduct—English cost of stores and establishment ..		—2,53
Lump *deduction* on account of probable savings on—		
Works	—26	
Repairs	—1,06	
		—1,32
Lump provision for regrant of lapses		40
Deduct—On account of probable lapses		—40
		1,24,28

192. The provision for works in progress will be utilised mainly on the following works, for which an allotment of 10 or more has been proposed in each case :—

General Administration.—Mukhtiarkar's Kacheris at Chachro, Diplo and Mithi (1,32).

Excise.—Additions and alterations to the Excise buildings behind the Times of India Offices, Bombay (23).

Jails and Convict Settlements.—Extension of the Central Jail at Hyderabad (1,16).

Police.—Police Lines at Chachro (20); Police Lines at Diplo (12).

Communications.—Improvements to Poona-Nasik Road (18); Asphalt spraying over certain roads in Mahableshwar (12); Improving miles 20 to 26 of Bijapur-Shindgi Road (26); Improving Khanapur-Yellapur Road (10); Improving Sadashivgad-Kadra Road (10).

193. The provision of 2,53 for new works is intended for the major works shown in statement GG.

Works financed from the petrol tax fund are shown in the Appendix to the Public Works Department Budget under the head 41, Civil Works—Provincial.

41, Civil Works—Reserved.

	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Expenditure	3,88	4,22	3,94	3,81

194. The decrease of 28 in the revised estimate for 1930-31, as compared with the budget estimate for the same year, is due to the postponement of the change over of the entire electric installation at Government House, Ganeshkhind, on to the mains of the Poona Electric Supply Company. The decrease of 41 in the budget estimate for 1931-32, as compared with that for 1930-31, is mainly due to (*i*) the provision for original works in connection with the three Government Houses having been reduced from 50 to 25 in view of financial stringency and to (*ii*) less provision for repairs.

The grant under the head 41, Civil Works—Reserved has been distributed as under :—

Works	25
Repairs	2,75
Establishment	72
Tools and Plant	9
	3,81

The provision of 25 for works will be utilised on works in connection with the three Government Houses at Bombay, Poona and Mahableshwar.

NOTE ON THE METHOD OF BUDGETING FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

195. In this Presidency the Public Works Department establishment is not separated into two distinct branches to deal separately with Irrigation and with Roads and Buildings or " Civil Works." With the exception of the staff employed on the Lloyd Barrage and Canals Construction, which is a self-contained unit with its own Accounts and Audit Department, much of the ordinary establishment executes work in connection with both branches. The ultimate allocation of the cost of this mixed establishment to the various irrigation and civil works heads of accounts is, therefore, a matter of some complexity.

196. Up to 1923-24 separate demands were made for establishment and tools and plant charges under the various heads " XIII ", " 15 ", " 55 ", etc. Provision on account of these charges was made on the percentage basis, i.e., at the rate of 21½ per cent. on the cost of works and repairs for establishment and 1½ per cent. on the cost of works and repairs for tools and plant. To that was added the total cost of special establishments and tools and plant for surveys debitable exclusively to each of the major heads. From the total estimated cost of all the Public Works Department establishments and tools and plant, the above provision made under each of the other heads on the percentage basis was then deducted and the residue was shown under " 41, Civil Works ". Thus the Audit Officer had to watch the expenditure on establishment and tools and plant under a number of different major heads. This procedure resulted in intermediate booking of expenditure (pending final allocation) under different heads and gave rise to unnecessary trouble and correspondence between the executive and accounts offices. It was, therefore, suggested in 1923 by the Auditor General that all establishments and tools and plant charges of the Public Works Department (excluding special establishments and tools and plant required for survey works) should be included in one demand for grant under " 41, Civil Works " and that this would facilitate the booking of expenditure as well as the appropriation audit. This procedure is now being followed. The details of the Public Works Department establishment and tools and plant charges, except those under the Lloyd Barrage and Canals Construction, special establishments and tools and plant for surveys mentioned above, are given in the detailed Public Works Department budget estimates for " 41, Civil Works. " These charges are summarised in an abstract at the end of the budget and they are then distributed under the various major heads, such as " XIII ", " 15, " " 55 " and " 60 ", in such a way that the estimates may correspond as nearly as possible with the sum that will finally be debited to these heads. Each of these heads was debited with 21½ per cent. on the estimated cost of works and repairs for establishment and 1½ per cent. for tools and plant until the year 1926-27. These percentage rates have been increased to 24 per cent. for establishment and 3 per cent. for tools and plant, with effect from the 1st April 1927, on the basis of the averages of actuals of the previous five years, and the budget provisions under the heads " XIII," " 15," " 55 " and " 60 " are now being made at these rates. In addition each major head is debited with the whole of the cost of special establishments and tools and plant for surveys, if any, exclusively concerned with those heads. As the Lloyd Barrage and Canals Construction is a self-contained unit, the establishment on which is not employed on other works except in very few instances, it is debited with the total actual cost of its establishment and tools and plant and not with the percentage cost on works and repairs. The residue of the cost of the establishment and tools and plant of the department, after debits as explained to other heads, is shown under the major head " 41, Civil Works. " This distribution is, however, for budget purposes only. For the purpose of demand, the whole of the voted expenditure on establishment and tools and plant was included under " 41 " in the year 1925-26. Since 1926-27 the same procedure is being followed, with the exception that, as the Lloyd Barrage and Canals Construction is entirely a self-contained unit with its own Audit Officer, it has been decided not only to debit it with the whole of its actual expenditure on establishment and tools and plant but also to present a separate demand for it under the head " 55 ", under which all details of establishment are given.

197. On account of the transfer of certain work of the late Development Department to the Public Works Department two more heads, viz. " 42-Bombay

Development Scheme" and "59-Bombay Development Scheme," have been added. No establishment is specifically classified under the former head, nor are any special tools and plant required under that head so far as the Public Works Department is concerned. However, to meet establishment and tools and plant charges that will be allocated to the head in question on the *pro rata* basis (*vide* paragraph below) they are provided at 24 per cent. and 3 per cent., respectively, on the cost of works and repairs under that head. These provisions are included in the demand for grant under "41, Civil Works."

198. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation and it is, accordingly, classified under the head "59-Bombay Development Scheme," to which head the cost of "works" and "repairs" is debitable. That establishment is, therefore, provided under that head and the demand therefor will also be made under it. In addition, the head in question bears the cost of part of the pay of the Superintending Engineer, Northern Circle, as well as of the Executive Engineer, Presidency Division, who are now responsible for the Reclamation work, and Secretariat charges at 2 per cent. on the cost of "works" and "repairs."

199. At the end of the year when the final figures of expenditure on works, establishment, etc., have been worked out, the total expenditure on ordinary establishment and tools and plant is distributed *pro rata* to the various Public Works Department major heads in each Circle of Superintendence, on the basis of the total expenditure on works and repairs in the Circle.

200. The demand under "41, Civil Works" is divided into two portions: "Civil Works—Reserved," which consists of the demand on account of Government Houses only, and "Civil Works—partly Reserved and partly Transferred," which includes the rest of the demand. It is treated as partly Reserved and partly Transferred because, as explained above, it includes provision for Irrigation establishment, which is Reserved, as well as for Roads and Buildings establishment, which is Transferred.

XXXI and 42, Bombay Development Scheme.

201. These revenue heads of receipts and expenditure were opened in 1927-28 for those Bombay Development Schemes on which capital expenditure on major works was complete. The first scheme transferred from the heads XLII and 59 to the heads XXXI and 42 was the Industrial Housing Scheme in 1927-28. In the following year the water and electric supply schemes at Ambernath were similarly transferred. Subsequently the revenue and expenditure connected with the Salsette water-supply were also shown under these heads, and the budget estimates were prepared accordingly. The provisions for works and repairs and maintenance of other suburban schemes and miscellaneous works were also made under the head "42". Consequent on the abolition of the Development Department with effect from 1st March 1930, other alterations in budgeting for expenditure, which are explained below, have been made. The net result of these changes is that all expenditure pertaining to the activities of the late Development Department, except that relating to the Back Bay Reclamation Scheme, is now provided under budget heads charged to revenue and not under the head "59", chargeable to capital, as was hitherto done.

202. The provisions for the Industrial Housing Scheme, the Ambernath Water and Electric Supply Schemes, the Salsette Water Supply Scheme, and for works and repairs and maintenance of all other suburban schemes and miscellaneous works are shown in the following statements:—

XXXI, Bombay Development Scheme.

(Receipts)

(All figures are in thousands of rupees)

	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Industrial Housing Scheme.			
(1) Rents from chawls	5,50	6,47	5,74
(2) Cotton cess	12,72	12,72	12,72
	18,22	19,19	18,46
S. S. 19—Salsette Water Supply.			
(3) Sales of water	3,90	3,91	4,01
S. S. 21—Ambernath Water Supply.			
(4) Sales of water	40	45	45
S. S. 23—Ambernath Electric Supply.			
(5) Sales of electricity	33	24	24
Miscellaneous.			
(6) Cotton cess receipts pertaining to suburban schemes	4,00	4,00	4,00
(7) Receipts from rents of miscellaneous properties	62	75	1,06
(8) Other miscellaneous receipts	17	70	42
	27,64	29,24	28,64
(9) *Deduct*—Refunds	..	— 1	— 1
Total under "XXXI—Bombay Development Scheme"	27,64	29,23	28,63

42—Bombay Development Scheme.

Expenditure.

	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Industrial Housing Scheme.			
(1) Original Works	5	5	5
(2) Repairs and Maintenance—			
(*a*) Annual repairs to chawls	60	56	52¼
(*b*) General tax	58	59	70
(*c*) Water tax	17	17	21
(*d*) Halalkhore tax	14	14	17
(*e*) Sanitary stores	5	5	5
(*f*) Rent to be paid to the Port Trust for Sewri land ..	14	14	14
(*g*) License fee for Worli market	..	1	1
Total for repairs and maintenance ..	1,68	1,66	1,80¼
(3) Establishments—			
(*a*) Pay of officers	9	11	8
(*b*) Pay of establishment	71	66	58
(*c*) Allowances and honoraria	13	11	23
(*d*) Contingencies	1	9	6
(*e*) Pensionary charges	..	..	14
Total for Establishments ..	94	97	109
(4) *S. S. 3—Trombay North-West*—			
(*a*) Original works	3	2	1¼
(*b*) Repairs and maintenance	6	6	6
Total for Trombay North-West .	9	8	7¼
(5) *S. S. 6—Danda*—			
(*a*) Original works	..	..	¾
(*b*) Repairs and maintenance	..	½	½
Total for Danda ..	..	½	1¼
(6) *S. S. 7—Khar Model Suburb*—			
(*a*) Original works	10	16	12½
(*b*) Repairs and maintenance	2	2	1
Total for Khar Model Suburb ..	12	18	13½
(7) *S. S. 12—Suburban Trunk Roads*—			
Repairs and maintenance	2¼	2	2

	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Industrial Housing Scheme			
(8) *S. S. 15—Ambernath Development—*			
(*a*) Original works	13	13	..
(*b*) Repairs and maintenance	6	6	5
Total for Ambernath Development ..	19	19	5
(9) *S. S. 17—Central Salsette Tramway—*			
(*a*) Original works	..	12¼	..
(*b*) Repairs and maintenance	1	1	3¼
Total for Central Salsette Tramway ..	1	13¼	3¼
(10) *S. S. 18—Kirol North—*			
Repairs and maintenance	¾	¾	½
(11) *S. S. 19—Salsette Water Supply—*			
(*a*) Original works	27	19	20½
(*b*) Repairs and maintenance	2,24	2,23	2,08
Total for Salsette Water Supply ..	2,51	2,42	2,28½
(12) *S. S. 21—Ambernath Water Supply—*			
(*a*) Original works	1	4¾	1
(*b*) Repairs and maintenance	30	27¾	26½
Total for Ambernath Water Supply ..	31	32½	27½
(13) *S. S. 23—Ambernath Electric Supply—*			
Repairs and maintenance	22	19	19¼
(14) (*a*) G-1(*a*) Quarters and offices in Bombay ..	..	..	10½
(*b*) G-1(*b*) Quarters and offices in Salsette ..	..	..	2¼
(*c*) G-2—Miscellaneous	..	..	..
	..	..	12¾
(15) Land acquisition	6	6	8
(16) Establishment (Public Works Department) ..	76	76	1,03
(17) Tools and Plant	3	3	11
(18) General charges	16	16	10
(19) Interest	25,79	24,72	39,73
(20) *Deduct*—Grants and advances	—4	..	..
Grand Total under "42—Bombay Development Scheme"	32,91	31,96	47,20

203. **Budget and revised estimates for 1930-31.**

REVENUE.

Industrial Housing Scheme.

(1) *Rents from chawls.*—The increase in the revised estimates is due partly to increase in the number of occupancies and partly to the adoption of prompter measures for recoveries.

(2) *Miscellaneous*—The increase is mainly due to the addition of receipts from sales of minor agricultural rights and rents from properties acquired by the late Development Department and which were hitherto treated as reduction of expenditure under the head " 59-Bombay Development Schemes ".

EXPENDITURE.

Industrial Housing Scheme.

(1) *Establishments.*—The provisions for items (*a*) to (*d*) are for the pay and allowances, etc., of the Manager, Development Department chawls, and the staff including sweepers of the chawls and for office contingencies.

(2) *Trombay North West, Khar Model Suburb, Central Salsette Tramway, Ambernath Development and Salsette Water Supply Schemes.*

The only important differences between the budget and the revised estimate is an increase of 6 from 10 to 16 in expenditure on item (6)—original works in the Khar Scheme—due to payment to be made to the Bandra Municipality for providing electric lights on roads in the scheme and a reduction of 8 from 27 to 19 in expenditure on item (11)—original works in the Salsette water supply scheme—which is mainly due to the postponement of pipe line works in the Khar scheme and Andheri Town Planning Scheme No. VI, as the roads have not yet been constructed. The increase of 12 in the revised estimate for item No. 9, Central Salsette Tramway, under original works is due to the payment of depreciation charges for renewing sleepers to the G. I. P. Railway.

Ambernath Water Supply.

(3) The current year's revised estimate for original works has been raised from 1 to 5, the increase being partly due to the provision of water supply to Kulgaon village and partly to the purchase of a spare motor for pumping water.

204. **Budget estimate, 1931-32.**

EXPENDITURE.

Industrial Housing Scheme.

(1) *Repairs and maintenance.*—The increase in the next year's provisions for municipal taxes on the Development Department chawls is due to (*a*) the deficit of 14 in the current year's grant which will have to be made good next year and (*b*) improvement in the number of rooms occupied, counterbalanced by a decrease of 8 in the provision for annual repairs to chawls.

(2) *Establishment.*—The increase of 15 in the next year's estimate, as compared with the current year's sanctioned estimate, is mainly due to the provision of 14 for pensionary charges. The variations between the current year's and the ensuing year's estimates under primary units " Pay of Establishment " and " Allowances, Honoraria, etc." are due to the fact that in the current year's estimates the house rent allowance to menials has been merged in their pay, while in the ensuing year's estimate it has been shown under the primary unit " Allowances, Honoraria, etc." The increase under " contingencies " is due to the provision made in the ensuing year's estimate for electric charges for the Development Department chawls and for charges for the telephone connection in the office of the Chawls Manager as there is no separate provision for these in the current year's budget and the expenditure is met from savings. The increase is also due to provision of 1 for the cost of audit of chawls receipts.

Suburban Schemes.

(3) *Trombay North West—original works.*—The provision proposed for next year is for filling of low plots for sale and survey and layout of roads.

(4) *Danda—original works.*—The provision proposed is for filling low lying plots in the scheme.

(5) *Repairs and maintenance.*—The provision is for the pay of a watchman for watching materials from Danda quarry.

(6) *Khar Model Suburb—original works.*—These are for filling in plots, road construction and lighting of roads.

(7) *Repairs and maintenance.*—These are for annual repairs and maintenance of roads and payment of sanitary cess to the Bandra Municipality in respect of the Mahar colony.

(8) *Suburban trunk roads—Repairs and maintenance.*—The provision is mainly for the current repairs to the Kolwada-Borla Road in Trombay North West.

(9) *Central Salsette Tramway—Repairs and maintenance.*—The provision is for current repairs to staff quarters at Kurla and for maintenance of the tramway line in case the same is not leased.

(10) *Kirol North—Repairs and maintenance.*—The provision is for current repairs to roads.

(11) *Salsette Water supply—original works.*—The provision is for the purchase of meters, new water supply connections and surveys and layouts of miscellaneous projects.

205. The provisions for items 16 and 17 are calculated at the usual percentage rates on the estimated cost of works and repairs under the head "42". The provision for "Establishment" includes pensionary charges calculated at the usual rate of 14 per cent. on the estimated establishment charges. The provision for item 19 is based on the capital expenditure to end of 1930-31 *plus* half the capital expenditure likely to be incurred during 1931-32, on schemes for which revenue accounts have been opened.

XXXII, Transfers from Famine Relief Fund and 43, Famine.

Revenue.

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Transfers from Famine Relief Fund ..	50,44	9,00	10,73	13,68
Total ..	50,44	9,00	10,73	13,68

Expenditure.

—	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Statutory provision for Famine Relief ..	..	..	..	..
Expenditure met from the Famine Relief Fund .	5,97	..	2,15	2,00
Total, 43-A, Famine Relief ..	5,97	..	2,15	2,00
Total, 43-B, Transfers to Famine Relief Fund .	..	..	..	..
Grand Total ..	5,97	..	2,15	2,00

Revenue.

206. The amount to be drawn from the Famine Fund for expenditure under revenue heads is required to be shown under the receipt head " XXXII—Transfers from Famine Relief Fund ". The current year's budget contemplated a withdrawal of 9,00 from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
5, Land Revenue	6,400
8, Forest	12,500
15 (1), Irrigation	6,70,000
33, Public Health	1,17,000
34, Agriculture	94,000
For rounding	+ 100
	9,00,000

It is now anticipated that 10,73 will be required to be drawn in the current year from the Famine Fund for expenditure under the following heads :—

	Rs.
5, Land Revenue	5,500
8, Forest	13,500
15 (1), Irrigation	6,70,000
33, Public Health	99,000
34, Agriculture	70,000
43-A, Famine Relief	2,15,000
	10,73,000

207. It is proposed to draw 13,68 next year from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
8, Forest	7,000
15 (1), Irrigation	10,22,000
33, Public Health	1,02,000
34, Agriculture	37,000
43-A, Famine Relief	2,00,000
	13,68,000

Expenditure.

208. Under the revised Schedule IV to the Devolution Rules the Government of Bombay is ordinarily required to make an annual famine assignment of Rs. 12 lakhs. It may be spent only upon the direct relief of famine, and not, as formerly, also upon the construction of protective irrigation works or other works for the prevention of famine. But in any year when the accumulated total of the Famine Fund is not less than Rs. 75 lakhs this Government may suspend temporarily the provision of the annual assignment. As the balance at the credit of the fund exceeds Rs. 75 lakhs at present, no provision has been made in next year's budget for the annual assignment.

209. The current year's budget estimate did not provide for any expenditure on direct famine relief. In the course of the year it was found necessary to provide 2,00 for gratuitous relief to people in Sind who suffered damage during the floods of this year. On account of scarcity conditions prevailing in the early part of the year in parts of the Presidency it was also found necessary to sanction an amount of 10 for grant of (*a*) extra remuneration to village officers and inferior village servants in the Bijapur district (5), (*b*) doles to inferior village servants in the Sirur petha of the Poona district (3), and (*c*) extra cash remuneration to certain vartanias in parts of the Jambusar taluka of the Broach district (2). A provision of 2,00 has been made in the next year's budget to meet unforeseen contingencies in that year by transferring the amount from the excess balance in the Famine Relief Fund.

XXXIII and 45, Superannuation.

Revenue.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Contributions for pensions and gratuities ..	14,24	15,50	14,41	14,05
Miscellaneous	8,88	53	..	..
Total ..	23,12	16,03	14,41	14,05
Deduct—Refunds	— 2	— 3	— 1	— 3
Total ..	23,10	16,00	14,40	14,02

Expenditure (Reserved).

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Superannuation and retired allowances ..	63,16	62,85	64,90	65,70
Compassionate allowances	69	65	65	65
Gratuities	22	30	19	25
Covenanted Civil Service Pensions	57	57	51	51
Donations to service funds	12	12	14	14
Donations to Provident funds	26	34	30	30
Exchange	14	..	..	..
Equated payments of commuted value of pensions charged to capital.	1,57	2,58	2,81	4,53
Deduct—Commercial Departments pensions ..	— 10,07	— 8,45	— 8,49	— 8,84
Total ..	56,66	58,96	61,01	63,24

Revenue.

210. The decrease in the current year's revised estimate is due to the (1) starting of provident funds by certain Local Boards and Municipalities for their employees, (2) less recovery of leave and pension contribution on account of a number of officers reverting from foreign service and (3) adjustment in 1929-30, instead of in the current year, of the recovery from the Government of India on account of leave charges of Government servants in the Irrigation Department in respect of service prior to 1st April 1921. The decrease in the next year's budget estimate as compared with the current year's revised estimate is due to the fact that the revised estimate includes recovery of arrears of leave and pension contribution from the Government of India in respect of District establishments doing agency work.

Expenditure.

211. *Superannuation and retired allowances.*—The bulk of the expenditure under "45, Superannuation allowances and pensions" is recorded under this minor head. The expenditure is increasing year by year owing to the fact that the pensions are based on the revised scales of pay sanctioned from 1920-21 onwards and that every year large amounts of pensions are being drawn from treasuries of this Government by a number of pensioners belonging to other provinces who come to stay in this presidency and the commuted value of whose pensions are being recovered by this Government and credited under the head "60-B, Payment of commuted value of pensions".

212. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head "60-B, Payment of commuted value of pensions" together with the interest accruing thereon, is to be repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to the head "45, Superannuation, etc."

The increase in the next year's estimate as compared with the current year's sanctioned and revised estimates is due to the fact that the estimates of 1930-31 include equated payments in respect of the expenditure for the four years ending 1929-30 whereas the next year's estimate includes those for the five years ending 1930-31.

213. *Deduct—Commercial Departments pensions.*—The pensionary charges which are debited to the accounts of the Irrigation Department and Development Department schemes are shown as deductions from charges under this minor head. The increases or decreases in the estimates of pensionary charges are dependent on the increases or decreases of the provisions for establishments made for those projects on which the pensionary charges are calculated. Hitherto no pensionary charges were debited to the head "42, Bombay Development Scheme"; they are being debited to that head with effect from the year 1931-32 with a corresponding deduction under this head.

XXXIV and 46, Stationery and Printing.

Revenue.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Stationery Receipts	36	43	25	18
Sales of Gazettes and other publications ..	1,63	1,30	1,18	1,30
Other Press Receipts	2,29	2,30	2,38	2,57
Total ..	4,28	4,03	3,81	4,05
Deduct—Refunds ..	— 2	— 3	— 12	— 1
Total ..	4,26	4,00	3,69	4,04

Expenditure (partly reserved and partly transferred).

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Government Presses	8,01	8,82	8,39	8,50
Printing at private presses	1	2	2	1
Purchase of stationery stores	3,95	3,25	4,54	3,71
Stationery supplied from Central Government Stores to Provincial Governments ..	..	1	1	1
Expenditure in England (Stores)	..	1,48	81	1,49
Exchange	1	..	1	..
Stationery supplied to Transferred Departments.	1,77	1,59	1,15	1,70
Total ..	13,75	15,17	14,93	15,42

Revenue.

214. The decrease in the current year's revised estimate under "Stationery receipts" is due to the discontinuance of the supply of articles on payment to local boards, military officers, etc. The decrease in the revised estimate under "sales of gazettes and other publications" is due to the fall in the demands for publications. The increase in the revised estimate under "other press receipts" is mainly due to the receipts for census work.

The next year's provision under "Other press receipts" is inclusive of Rs. 63,000 and Rs. 1,500 on account of the cost of printing work done for, and cost of stationery supplied to, Central Departments.

In the current year's revised estimate a provision of 12 has been entered under "refunds". This includes an amount of Rs. 10,862 to be refunded to the Government of India on account of sale proceeds of forms supplied to the Shipping Master, Bombay, by the Government Central Press which was wrongly credited to this Government.

Expenditure.

215. *Government Presses.*—The decrease in the current year's revised estimate is mainly due to the following reasons :—

(*a*) Less expenditure on account of officers, establishment and allowances due to (*i*) vacancies, leave and retirement and (*ii*) less work turned out by piece-workers,

(*b*) Less expenditure under "contingencies" particularly on account of renewals and replacements in view of the general orders issued by Government to secure strict economy.

The increase in the next year's budget estimate over the current year's revised estimate is mainly due to increments. The next year's estimate is less than the current year's provision on account of the reduction of salaries and allowances of the Managers, Government Central Press and Yeravda Prison Press, and on account of the abolition of certain posts in the Government Central Press.

216. *Purchase of Stationery Stores.*—The increase in the current year's revised estimate is mainly due to (*i*) the purchase of drawing articles in India instead of in England, (*ii*) purchase of Indian manufactured Manilla paper for envelopes instead of Kraft paper from England and (*iii*) larger consumption of stationery articles on account of the civil disobedience movement. The increase in the next year's provision as compared with the current year's sanctioned grant is due to the fact that in the current year provision was made for 6 months' requirements, owing to there having been some carry-over of stock, while for the next year provision is made for full requirements of a year.

217. *Expenditure in England.*—The current year's revised estimate is less than the sanctioned estimate mainly on account of the purchase of drawing and other articles in India instead of in England. The next year's estimate includes a provision of Rs. 25,000 for the supply of drawing articles to the officers of the Public Works Department, the provision for which was so far made under "41-Civil Works".

218. *Cost of services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Out of the net provision made for the purchase of stationery stores in the current year's budget a sum of Rs. 50,000 has been earmarked for the work of the Bombay Legislative Council. The cost of the services rendered to the Bombay Legislative Council during 1929-30 was Rs. 50,039.

XXXV and 47, Miscellaneous.

Revenue.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Unclaimed Deposits	2,77	1,65	2,00	1,99
Sale of old stores and materials	3	1	1	1
Fees for Government audit	76	55	62	55
Rents, rates and taxes	15	15	15	15
Other fees, fines and forfeitures	3	6	16	6
Miscellaneous	1,13	10	53	35
Sale of land and houses	5	2	2	2
Contributions	27	29	27	29
Recoveries of overpayments	84	50	70	50
Collection of payments for service rendered ..	6	..	15	..
Total ..	6,09	3,33	4,61	3,92
Deduct—Refunds—Reserved	—93	—90	—92	—80
Transferred	—3	—3	—1	—3
Total ..	5,13	2,40	3,68	3,09

219. *Miscellaneous.*—Fees realised under section 11 of the Bombay Coasting Vessels Act, 1838, which have been declared to be Provincial receipts with effect from the current year, are credited under this head. The increase in the revised estimates of the current year as compared with the budget estimates is mainly due to the contribution of 35 from His Majesty's Government towards the cost incurred by this Government on the Indian Statutory Commission and subsidiary committees. The estimate for the next year includes 9 on account of commission for work done in connection with the military lands scheme for the Government of India and another 9 on account of miscellaneous compensations expected from the Town Planning Scheme, Sholapur No. I, shown as a new item in the next year's estimates.

220. *Recoveries of overpayments.*—The revised estimate for the current year includes 52 recovered from the Government of India on account of expenditure in connection with the demarcation of boundaries between British territory and the Indian States.

Expenditure (Reserved).

—	Accounts, 1929-30.	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Donations for charitable purposes ..	160	168½	166	180
Charges on account of vagrants	6	6	6	5
Rewards for destruction of wild animals ..	..	½	½	½
Petty establishments	5	3	3	3
Special Commissions of Enquiry	38	1	2	1
Irrecoverable temporary loans written off ..	12	23	19	15
Rents, rates and taxes	10	9	9	7
Contributions	75	76	76	77
Miscellaneous and unforeseen charges ..	1	2,51	4	2
Miscellaneous Durbar charges	22	26	7	8
Miscellaneous Compensations	..	..	½	½
Total ..	3,29	5,64	2,93	2,99

221. *Donations for Charitable purposes.*—The following provisions have been transferred from this head to " 47, Miscellaneous—Transferred " in the next year's budget :—

	Rs.
(*a*) District Benevolent Society	7,200
(*b*) Madhaghat Annachhatra Allowance	1,920
(*c*) Helpless Beggars Relief Committee	2,500

The increase in the next year's estimate as compared with the current year's grant is mainly due to (1) increased provision for grant to the Children's Aid Society and (2) the inclusion of a provision of 10 for grant towards the building of a Home for Indian Sailors in Bombay, shown as a new item for the next year.

222. *Special Commissions of Enquiry.*—The increase in the revised estimate compared to the budget estimate of the current year is due to expenditure on the Cotton Contracts Act Committee.

223. *Miscellaneous and unforeseen charges.*—The decrease in the revised estimate compared with the budget estimate of the current year is due to the non-utilisation of the " Reserve " of 2,50, the " Reserve with Government ". No provision has been made for this reserve in the budget estimate of next year.

224. *Miscellaneous Durbar charges.*—The decreases in the revised estimate for the current year and the budget estimate of next year are due to the classification as " Central " of the expenditure in connection with the demarcation of boundaries between British territory and Indian States.

Expenditure (Transferred).

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Special Commissions of Enquiry	15	1	3	1
Contributions	2,95	3,71	3,68	3,19
Rents, Rates and Taxes ..	..	3,27	3,17	2,39
Miscellaneous and unforeseen charges ..	..	3,54	4	..
Miscellaneous charges for the treatment of patients at the Pasture Institute.	..	1	1	1
Total ..	3,10	10,54	6,93	5,60

225. *Special Commissions of Enquiry.*—The current year's revised estimate includes expenditure on the Mussalman Wakfs Enquiry Committee.

226. *Contributions.*—The next year's estimate is less than the current year's budget and revised estimates in view of the postponement of triennial elections for one year.

The next year's budget estimate includes the following provisions transferred to this head from " 47-Miscellaneous (Reserved) " :—

	Rs.
(*a*) District Benevolent Society	7,200
(*b*) Madhaghat Annachhatra Allowance ..	1,920
(*c*) Helpless Beggars Relief Committee	2,500

227. *Rents, Rates and Taxes.*—The next year's estimate includes the following provisions :—

	Rs.
(1) Payment of general taxes to the Bombay Municipality for the year 1930-31.	2,23,000
(2) Arrears of taxes payable to the Bombay Municipality on account of the difference between Kanga's and Ditchburn's Awards.	16,000
	2,39,000

The decrease in the next year's estimates as compared with the current year's grant is due to the fact that no provision has been made in the next year's estimate on account of assessment of Government buildings under section 74 of the Bombay Municipal Boroughs Act, 1925. The officers concerned have been asked to meet the charge from their contingent grants.

228. *Miscellaneous and Unforeseen charges.*—The decrease in the current year's revised estimate as compared with the sanctioned grant is due to (*a*) the transfer to "34, Agriculture" of the provision for agricultural development in Sind and (*b*) non-utilisation of the Reserve with Government. In the next year's estimate, no provision is made for "Reserve."

XL—Extraordinary Receipts.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Sale of other Government Assets	28	3,00	3,23	....
Sale of land	3,25	10,20	4,31	10,71
Other items	3	....	13	....
Total ..	3,56	13,20	7,67	10,71

229. *Sale of other Government assets.*—The current year's revised estimat includes 2,96 on account of the value of four saloon carriages of His Excellency the Governor made over to the Railway Department and 27 on account of the sale proceeds of certain Government securities.

230. *Sale of land*—(*a*) *Sale proceeds of land in the Lloyd Barrage area.*—A provision of 10,20 was made in the current year's budget on account of estimated receipts from sales of land under command of the Lloyd Barrage Scheme. It is now expected that only 3,00 will be realised against the estimate of 10,20 owing to the recent floods and the consequent difficulty of recovering instalments of purchase price and effecting new sales.

(*b*) *Sale proceeds of other lands.*—The current year's revised estimate also takes into account the following receipts :—

Proceeds of lease of land in the Poona Cantonment area to the Western India Turf Club, Poona.	85
Probable receipts on account of sale of land in certain districts of the Central Division.	46
	1,31

In the next year the following receipts are expected :—

(1) Sale proceeds of land under command of the Lloyd Barrage Scheme.	10,00
(2) Sale proceeds of land in certain districts of the Central Division.	71
	10,71

231. *Other items.*—The expenditure in connection with city survey operations is at present financed from the ways and means estimates of the Government of India and the recoveries in respect of city surveys are also credited to them. These transactions sometimes result in surplus receipts due to excess recoveries. In the year 1928 the Government of India informed this Government that they will have no objection to the surplus receipts due to excess recoveries on account of the city survey operations in this Presidency being credited to the provincial revenues. The current year's revised estimate includes the surplus receipts of 13. No such receipts will be credited in future to this head as all transactions in connection with city surveys will, with effect from the year 1931-32, be recorded under the heads "V and 5, Land Revenue."

Expenditure under the Control of the Secretary of State.

Reserved.

Major Head	Accounts, 1929-30		Budget estimate, 1930-31		Revised estimate, 1930-31		Budget estimate, 1931-32	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
5, Land Revenue	..	..	..	..	..	..	..	..
22, General Administration	7	7	11	..	10	11	10	6
24, Administration of Justice	1	..	1	..	3	7	1	..
26, Police	..	1	..	1	..	1	..	..
45, Superannuation	1	3,90	1	2,39	1	2,95	1	2,78
Total	9	3,98	13	2,40	14	3,14	12	2,84

Transferred.

Major Head	Accounts, 1929-30		Budget estimate, 1930-31		Revised estimate, 1930-31		Budget estimate, 1931-32	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
32, Medical	..	..	4	..	..	..	11	..
33, Public Health	..	..	..	..	..	..	6	..
Total	..	..	4	..	..	..	17	..

232. The expenditure incurred by the Secretary of State is on account of such items as law charges in connection with Privy Council appeals, payment of leave and deputation salaries of Military Officers in Civil employ, outfit allowances of Officers on first appointment, etc. The increase in the current year's revised estimate under the head "24, Administration of Justice" non-voted is due to equipment allowances of judges and that in the current year's revised and next year's budget estimates under the head "45, Superannuation" is due to the increased number of cases in which allocation of Military retired pay is being effected.

233. The increases in the next year's budget estimates as compared with the current year's budget estimates under the heads "32, Medical" and "33, Public Health" are due to leave salaries of Indian Medical Department Officers going on leave to England in 1931-32.

...ceipts and Expenditure in England under the Control of the High Commissioner.

Revenue.

Major Head	Accounts, 1929-30	Budget Estimate, 1930-31	Revised Estimate, 1930-31	Budget Estimate, 1931-32
Irrigation, etc., Works—Miscellaneous ..	1	..	..	..
XIX, Police	1	..	..	..
XXII, Medical	..	..	7	..
XXXIII, Receipts in aid of Superannuation ..	7	..	..	..
XXXIV, Stationery and Printing	1	1	1	1
XXXV, Miscellaneous	..	..	1	..
Total ..	10	1	9	1

Revenue.

234. The estimates of revenue to be received by the High Commissioner are based mainly on actual receipts up to date which represent recoveries of overpayments and receipts of sale of Government publications.

Expenditure (Reserved).

Major Head	Accounts, 1929-30		Budget Estimate, 1930-31		Revised Estimate, 1930-31		Budget Estimate, 1931-32	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
5, Land Revenue ..	30	23	..	30	..	14	..	14
7, Stamps	1	..	..	..	..	..	..	..
15, Miscellaneous Irrigation.	..	2	..	..	1	..	..	..
22, General Administration.	1,49	3,17	1,34	4,63	1,35	4,20	1,26	4,18
24, Administration of Justice.	21	1,71	72	1,03	24	1,46	62	2,01
25, Jails and Convict Settlements.	10	27	10	32	10	31	10	38
26, Police	41	3,91	46	3,38	29	3,76	54	3,38
31, Education ..	..	2	..	5	1	..	..	..
37, Miscellaneous Departments.	2	5	6	21	11	15	25	5
45, Superannuation Allowances and Pensions.	1,30	11,17	1,52	12,80	1,54	12,36	1,64	13,40
46, Stationery and Printing.	1,49	..	6	..	8	..	..	..
47, Miscellaneous ..	3	..	1	..	1	..	2	..
Total ..	5,36	20,55	3,97	22,72	3,74	22,38	4,43	23,54

Expenditure (Transferred).

Major Head	Accounts, 1929-30		Budget Estimate, 1930-31		Revised Estimate, 1930-31		Budget Estimate, 1931-32	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-Voted	Voted	Non-voted
6, Excise	17	18	16	19	15	20	22	..
8, Forest	..	1,25	..	1,09	..	1,10	..	1,58
9, Registration ..	9	..	..	..	..	..	..	..
31, Education ..	32	1,35	39	1,11	36	1,22	43	1,49
32, Medical	40	1,71	18	1,40	19	1,26	24	1,27
33, Public Health ..	17	56	5	60	2	59	7	1,37
34, Agriculture ..	8	42	13	40	17	43	15	44
35, Industries ..	3	..	4	..	4	..	4	..
41, Civil Works ..	75	2,70	34	2,37	46	2,81	17	2,20
47, Miscellaneous	..	1	..	..	..	..	..	..
Total ..	2,01	8,18	1,29	7,16	1,39	7,61	1,32	8,35

235. The expenditure incurred by the High Commissioner is on account of leave and deputation salaries, sterling overseas pay, pensions, etc.

52-A, Capital Outlay on Forests not charged to Revenue (Transferred)

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
52-A, Capital Outlay on Forests ..	2,22	2,26	1,94	1,38
Deduct—Amount transferred to the head "8-A, Forest Capital Outlay charged to Revenue".	— 2,22	— 2,26	— 1,94	— 1,38
Total ..	..	..	..	..

236. All forest expenditure of a capital nature is brought to account, in the first instance, under the major head "52-A, Capital Outlay on Forests not charged to Revenue", such portion as it may be decided to finance from revenue being transferred at the end of the year to the major head "8-A, Forest Capital Outlay charged to Revenue". No forest works will be financed from loan funds during the current or the ensuing year. The amount provided under this head has been reduced to *nil* as it will be transferred to "8-A, Forest Capital Outlay charged to Revenue".

237. The decrease (32) in the current year's revised as compared with the sanctioned estimate is due to the curtailment of expenditure on works as a measure of retrenchment.

238. The ensuing year's budget shows a reduction of 88 as compared with the current year's sanctioned estimate. The decrease is due to smaller provision for communications and buildings and purchase of stores, tools and plant.

55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

239. The provision of funds for capital expenditure on Irrigation works for which capital accounts are kept is made under the head "55". The capital expenditure on these works may be defrayed from general revenues of the year or from the Famine Relief Fund or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc.; but the major head "55" is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year or from the Famine Relief Fund are to be deducted in lump from the gross provision under this head and shown under a separate head "16", the residue representing the amount provided from sources outside the revenues.

240. The budget and revised estimates for the current year, with the actuals for the last year, and the budget estimate for the ensuing year are shown below :—

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Lloyd Barrage and Canals Construction.—				
Gross expenditure excluding interest charges.	2,38,30	3,19,25	2,79,61	2,73,94
Deduct—Credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer, Lloyd Barrage and Canals Construction, and his establishment by debit to "5-Land Revenue".	— 40	— 20	— 20	— 20
	2,37,90	3,19,05	2,79,41	2,73,74
Add—Interest charges to be met from loan funds.	40,71	70,23	71,24	1,01,66
Total, Lloyd Barrage and Canals Construction.	2,78,61	3,89,28	3,50,65	3,75,40
Works other than the Lloyd Barrage and Canals Construction in Sind and Deccan and Gujarat.	24,63	31,91	29,48	29,37
Total ..	3,03,24	4,21,19	3,80,13	4,04,77
Lump sum provision for regrant of lapses ..	..	55	54	15
Deduct—Probable lapses in the budget year ..	..	— 55	— 54	— 15
Grand Total ..	3,03,24	4,21,19	3,80,13	4,04,77

241. In connection with the Lloyd Barrage and Canals Construction Project a separate Note is printed hereunder in which the revised estimate for the current year and the budget estimate for the ensuing year for that project have been compared with the budget estimate for the current year and the variations have been fully explained in detail. That Note describes also the progress of expenditure on the project to date as well as the works proposed to be carried out in the ensuing year and full details thereof have been given in Appendix D to that Note.

242. So far as other works in Sind and the Deccan are concerned, the revised estimate for the current year shows a decrease of 2,43 over the current year's budget estimate. The decrease is due to curtailment of expenditure on certain unproductive works in progress on account of the extreme financial stringency.

243. The budget estimate of 29,37 for the ensuing year for capital expenditure on works other than the Lloyd Barrage and Canals Construction shows a decrease

of 2,54 on the currrent year's budget estimate. The decrease is due to the fact that in view of the financial stringency no new works have been provided for next year and the provisions for unproductive works in progress have also been curtailed to the absolute minimum.

244. The provisions made for works worth mentioning and included in the budget estimate of 29,37 (referred to above) are as follows :—

	Works outlay (Rs. in thousands.)
(1) Improvements to the *Fuleli* Canal System ..	12,00
(2) Kalri and Narichach Remodelling Project ..	3,92
(3) Improvements to the Nara Supply Channel (excavating cuts Nos. 11 to 13 and 8A). ..	19
(4) Nira Right Bank Canal Project	4,58
(5) Nira Valley Development Project (remodelling the Nira Left Bank Canal)	1,00
(6) Remodelling the first 11 miles of the Mutha Right Bank Canal in order to provide for the additional storage for the Poona Cantonment Water Works.	40
(7) Manjri Drainage Scheme on the Mutha Right Bank Canal	25
	22,34

The balance of the provision, viz., 7,03 is made up of the provision of 15 for certain small works, 6,12 for establishment and tools and plant charges provided at 24 per cent. and 3 per cent., respectively, on the cost of "Works" and 76 for pensionary charges.

NOTE ON THE BUDGET FOR THE LLOYD BARRAGE AND CANALS SCHEME FOR THE YEAR 1931-32.

INTRODUCTION.

245. The year 1930-31 is the 6th year of construction of the Scheme. It was commenced in July 1923, but the remainder of the year 1923-24 and the whole of 1924-25 were spent in preliminary organization.

The origin and the outline of the Scheme have been described in detail in the Legislative Council in previous years and also in the various publications issued at different times by Government. It is therefore not considered necessary to repeat these details here.

246. The Scheme has been designed to provide an assured supply of water for irrigation in Sind, as the Province is almost entirely dependent on canals for water for agricultural purposes—the average annual rainfall in Sind being only 5·5 inches. In normal years, out of the total cultivation done in any year 90 per cent. is irrigated by the existing canals. There are several large canals in existence but with the exception of one or two, they flow during the inundation season only and consequently suffer very badly when the inundation is low.

The present scheme has been designed to give the required assured perennial supply to the Eastern Nara, the Rohri Canal, the North Western Canal and the Dadu Canal, and an assured *Kharif* supply only to the Rice Canal and the two Khairpur Feeders (East and West).

According to the latest available figures of areas the scheme will bring under cultivation an area of about 33 lakhs of acres in addition to the area now cultivated annually. It consists of a Barrage across the Indus, about three miles below the gorge at Sukkur, with three canals taking off on the Right Bank and four on the Left Bank of the river as shown below (each with a separate head regulator) :—

Left Bank Canals	Barrage	Right Bank Canals
Rohri Canal	....	North-Western Canal.
Nara Supply Channel (to feed the Eastern Nara)	....	Rice Canal.
Khairpur Feeders, East and West	....	Dadu Canal.

247. All the canals taken together will command 7½ million acres of land and will enable 5 million acres of crops to be irrigated annually. The total length of main canals and branches is 1,790 miles and that of distributaries and minors 4,625 miles.

The Scheme, which received the approval of the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June 1923, and construction was commenced in July 1923. The progress since made on each section of the Project is described below.

II—BARRAGE AND HEAD REGULATORS.

248. This section of the Project consists of the following works :—

(*a*) Construction of the main Barrage consisting of 66 spans each of 60 feet.

(*b*) Construction of 7 head regulators over the 7 canals noted above, consisting in all of 55 spans each of 25 feet (23 spans on the Right Bank and 32 on the Left Bank).

(*c*) Construction of guide banks on both the banks, both upstream and downstream of the Barrage.

(*d*) Construction of the Right and Left Bank Divide Walls.

(a) The Barrage.

PROGRESS MADE FROM COMMENCEMENT UP TO END OF 1929-30.

The construction of the actual Barrage itself was started in October 1927. At the beginning of the year 1929-30 the underwater portion of work of 27 spans

still remained to be done. After the abkalani of 1929, when the level of the river had sufficiently subsided, the work of constructing the cofferdam for these spans was commenced. The cofferdam, which is probably the largest ever built in the world, was divided into three sections by means of two earth bunds thrown across it. This enabled the two end sections to be first dewatered and allowed the masonry work to be started therein before the middle section was excavated by the dredgers. The Left Bank section was completely dewatered on 14th December 1929 and the Right Bank section by the 19th December 1929. Masonry was started in the Right Bank section on the 28th and in the Left Bank section on the 31st January 1930. The Central section was dewatered by the 12th February 1930, after which the dividing bunds were removed and masonry work proceeded apace over the whole length of the cofferdam. The contractor to whom this work had been given failed entirely in carrying it out. It had therefore to be undertaken departmentally at his cost and the whole of the great undertaking was successfully completed. The last pile of the cofferdam was removed by the 8th July 1930 and all the underwater work is now permanently submerged with the Indus flowing through all the spans of the Barrage.

The following figures of quantities of work done during 1929-30 will be found of interest :—

	Right Bank		Left Bank	
	1928-29	1929-30	1928-29	1929-30
Excavation by dredger in lakhs cubic feet	54·96	36·00	20·32	45·10
Excavation by hand in lakhs cubic feet	17·72	33·20	41·96	33·12
Driving piles (Numbers)	44,700	51,800	59,300	56,600
Foundation masonry in lakhs cubic feet	7·53	9·69	10·38	10·58
Loose stone pitching in lakhs cubic feet	9·88	11·32	11·75	12·07
Laying Cement Blocks (Numbers)	1,74,000	2,11,000	1,22,000	2,48,000
Superstructure masonry in lakhs cubic feet	1·90	2·82	2·32	3·80
Cement Concrete paving in square feet	1,63,000	2,01,500	2,11,000	2,25,000

The following are the quantities of the principal items of work done outside the cofferdam from April 1929 to March 1930 :—

	Right Bank	Left Bank
Superstructure masonry in lakhs cubic feet ..	1·34	1·27
Reinforced cement concrete in lakhs cubic feet ..	·49	1·19
Fat lime concrete in lakhs cubic feet ..	·23	·65

All through the year, so long as the conditions of the river permitted, the superstructure work of the Barrage and the Head Regulators as also cutstone work was continued and satisfactory progress was made.

While the works in the river are going on, the Service Divisions remain busy in supplying the increasing requirements of the Working Divisions. There are three Service Divisions, the Power Supply Division, the Communications Division and the Quarries and Stores Division.

The Power Supply Division is responsible for the generation and supply of current for motive power and lighting. During the year 1929-30 nearly 30 lakhs units of current were generated at an average cost of 1·68 annas per unit at the Power House. This Division also undertakes the maintenance and repairs of all plant and has its own fully equipped workshops for manufacturing spares and carrying out repairs generally.

The Communications Division is responsible for the conveyance of all materials by broad gauge railway and by river craft. During the year under report nearly 4,50,000 tons of materials were carried by the broad gauge railway over an average distance of three miles. This Division carries out its own repairs (both heavy and light) to all rolling stock and track. The Division is self-supporting inasmuch as its income is derived by charging to the Divisions concerned a ton mileage rate for all materials carried. The present rate is $4\frac{3}{4}$ annas per ton mile.

The third Service Division, viz., the Quarries and Stores Division, is responsible for all the quarrying done, and also for the supply of all stores. This Division supplies stores not only to Divisions in Sukkur but also to all Canal Divisions in the jurisdiction. The stone required is obtained from three quarries, the Sukkur Quarry, the Rohri Quarry and the Kohistan Quarry. From the Rohri Quarry is obtained all stone which is ultimately to be dressed and worked, e.g., coping stones, arch stones, etc., while from the other two quarries rubble stone, headers, concrete metal, and pitching stone are obtained. Some supplies of this latter stone are also obtained from the Rohri Quarry.

The quantities of stones of various sorts manufactured during 1929-30 are as under :—

Dressed Stone.

At Stone Dressing Shop.

Completely dressed	99,026	cubic feet.
Incompletely dressed	36,816	,,

Rough Stone Blocks.

At Rohri Quarry	55,529	,,

Other Stone.

At Rohri Quarry	11,43,288	cubic feet.
At Kohistan Quarry	13,49,094	,,
Sukkur Quarry	31,38,756	,,

In addition to the completion of the underwater work of these 27 spans of the Barrage, the construction of the gate and road bridge arches of the Barrage was carried on and many arches have been completed.

PROGRESS OF WORK IN 1930-31.

The following items will be completed in the working season, 1930-31 (September 1930 to May 1931) :—

(*Barrage—Right Bank.*)

(*i*) Completion of the erection of gates for scouring sluice spans (1 to 5) and nine river spans (6 to 14).

(*ii*) Completion of parapet walls over road bridge arches, spans 1 to 5.

(*iii*) Casting gate bridge arches, spans 6 to 14 and completing spandril filling up to top of string course.

(*iv*) Constructing road bridge arches, spans 6 to 14 after raising pier masonry of spans 12 to 14 to springing level.

(*v*) Completing parapet wall of road bridge in spans 6 to 14.

(*vi*) Raising superstructure masonry of road bridge and gate bridge arches in spans 15 to 32.

(*vii*) Constructing gate bridge arches in spans 15 to 23, and completing spandril filling up to top of string course.

(*viii*) Casting road bridge arches, spans 15 to 23.

(*Barrage—Left Bank.*)

(*i*) Completion of the erection of gates of scouring sluice spans 66 to 60 and river spans 59 to 51.

(*ii*) Completion of parapets and footpaths of road bridges, spans 66 to 60.

(*iii*) Raising piers of spans 59 to 42 to springing level of arches.

(*iv*) Constructing road bridge arches of spans 50 to 33 and completing spandril filling.

(*v*) Casting gate bridge arches of spans 50 to 33.

WORK PROPOSED FOR 1931-32.

During the year 1931-32 the following items of the construction of the Barrage will be carried out :—

Right Bank.

(*i*) Casting gate bridge arches, spans 24 to 32 and completing spandril filling.

(*ii*) Spandril filling of gate bridge, spans 24 to 32 up to bottom of parapet cornice.

(*iii*) Casting road bridge arches, spans 24 to 32 and spandril filling up to the bottom of the parapet cornice.

(*iv*) Providing nose copings both upstream and downstream for piers 15 to 32.

(*v*) Providing road bridge footpaths and parapet wall complete for spans 15 to 32.

(*vi*) Providing parapet walls for gate bridge portion, spans 0 to 32, and making and fixing reinforced cement concrete beams and slabs for deckings.

Left Bank.

(*i*) Providing parapets, footpaths and road metalling of the road bridge in spans 33 to 59.

(*ii*) Parapets of gate bridge from spans 33 to 66.

(*iii*) Providing reinforced cement concrete beams and slabs of gate bridge for spans 33 to 59.

(*iv*) Cutstone caps of all the piers in spans 33 to 59.

(b) The Head Regulators.

PROGRESS MADE FROM COMMENCEMENT UP TO END OF 1929-30.

The work on the Head Regulators commenced in October 1926, and up to the end of 1929-30 the floors, piers, and arches of all the regulators both on the Right and the Left Bank had been completed.

PROGRESS OF WORK IN 1930-31.

On the Right Bank the talus pitching of the North-Western Canal and the remaining work of the talus of the Rice Canal will be done. The bottom, the middle and the top gates of 13 spans of the Rice Canal and of 6 spans of the North-Western Canal will be placed in position.

On the Left Bank the incomplete pitching and the aprons of the Eastern Nara and the Rohri Canal Head Regulators will be done and the parapets and footpaths of road bridges will be formed.

The decking of the Eastern Nara gate bridge will also be completed and the bottom, the middle and the top gates of 16 spans of the Eastern Nara regulator will be placed in position.

WORK PROPOSED FOR 1931-32.

The following work will be done on the Head Regulators :—

(*a*) Reinforced cement concrete slabs and beams for the decking of the gate bridge of the regulators of Khairpur Feeder West, Rohri Canal and Khairpur Feeder East.

(*b*) Parapets on the gate bridge of all the four regulators on the Left Bank.

(*c*) Completion of the decking of the gate bridges of the Dadu, the Rice and the North-Western Canals.

(*d*) The hanging of the gates of the regulators on the Left Bank and the fixing of the gearing of 23 gates on the Right Bank.

(c) Guide Banks.

PROGRESS MADE FROM COMMENCEMENT UP TO END OF 1929-30.

The function of the downstream guide banks is to train the river. As the abutments of the Barrage are built in the river about 400′ from the present river banks, it is necessary to provide curved guide banks downstream to join on to the existing banks and to train the water as it issues from the Barrage openings.

The function of the upstream guide banks is :—

firstly to conserve the present well defined and regular channel for the river approaching the Barrage, and

secondly to ensure that this channel will remain of the same form with even a higher flood level than ever hitherto recorded.

The work of the guide banks was almost complete by the end of 1929-30.

PROGRESS OF WORK IN 1930-31.

The wharf on the Right Bank will be removed and the upstream guide bank approaches will be raised.

On the Left Bank also the wharf will be removed and the remaining portion of the upstream guide banks near the Regulators will be taken in hand and partly completed.

WORK PROPOSED FOR 1931-32.

Provision is made for raising the banks on the site of the wharf on the Left Bank and for pitching the slope and the apron. On the Right Bank the approaches to the regulators will be completed after the removal of the wharf.

(d) Divide Walls.

These walls are required to control the flow of the water flowing to, and past, the canal head regulators. Further without the walls, the draw-off of the scouring sluices would be dissipated a short distance above the gates, over the whole or the greater part of the width of the river.

PROGRESS OF WORK IN 1930-31.

The work of constructing the cofferdams for the Divide Walls was commenced in September 1930 and masonry work started in December 1930. The following items will be carried out :—

Right Bank.

(*a*) Entire excavation of the foundations of the Divide Wall and the approach channel.
(*b*) All permanent piling for the Divide Wall.
(*c*) Half the total quantity of loose stone pitching for the approach channel.
(*d*) Two-thirds of the cement concrete work.
(*e*) Half of the masonry work.

Left Bank.

(*a*) All excavation of the foundations of the Divide Wall and the approach channel.
(*b*) Two-thirds of the permanent piling.
(*c*) Half of loose stone pitching.
(*d*) Half of the cement concrete work.

WORK TO BE DONE IN 1931-32.

Right Bank.

(*a*) The excavation of about 9 lakhs cft. of wet soil.
(*b*) The remaining half of the pitching work.

(*c*) All cement concrete block work.

(*d*) One-third of the cement concrete work remaining to be done.

(*e*) The remaining half of the superstructure masonry.

(*f*) All cutstone work.

Left Bank.

(*a*) The remaining half of the pitching.

(*b*) The remaining one-third of the permanent piling.

(*c*) The remaining half of the cement concrete in foundations.

(*d*) The whole of C. R. facing and the random rubble hearting.

(*e*) Completing all stone coping.

(*f*) Laying 10-ton blocks.

Service Works.

Above has been given a description of the progress on permanent works. For the construction of these permanent works various auxiliary or service works of considerable importance and value are necessary. Reference to these has been made above in describing the work of the service divisions.

SPECIAL PLANT AND MACHINERY.

The service works referred to above are carried on largely by machinery and the following are the chief items of plant and machinery :—

(*i*) Railways.

(*ii*) Electric Power Plant.

(*iii*) Fleet.

(*iv*) Cranes.

(*v*) Pile Driving Plant.

(*vi*) Quarry Plant and Stone Dressing Shop.

(*i*) *Railways.*—The railways have been provided for the transport of materials, machinery, etc. There are both broad and narrow gauge tracks. The broad gauge is used for the transport of materials and stores from the various quarries and railway sidings to the stacking yards near the river on both the banks. The track and sidings are connected with the open line section of the North-Western Railway. The narrow gauge is used for carrying materials into the cofferdams. New sidings are laid and the old ones dismantled and relaid according to needs of the works as they progress. The total length of the broad gauge line is about 42 miles and that of the narrow gauge 24 miles. The broad gauge rolling stock consists of 9 locomotives and 700 wagons, in addition to which there are many tip wagons.

As has been stated above, the Railway is self-supporting in that a rate of $4\frac{3}{4}$ annas per ton mile is charged to the works concerned for all stores carried.

(*ii*) *Electric Power Plant.*—This has been installed for furnishing motive power and light. During the year 1929-30, 30 lakhs units of current were generated as against 23 lakhs during the preceding year.

The installation also supplies power to the North-Western Railway, for which payment is received and credited to the Scheme. As far as possible all machinery employed on the construction of the Barrage is driven by electric power and all lighting done by electricity.

(*iii*) *Fleet.*—This consists of the following craft :—

(*a*) *Two Suction Dredgers.*—Each dredger is designed to discharge 8,000 cubic feet of material per hour and to dredge to a depth of 20′.

The dredgers are required for excavating the foundations of the Regulators, Barrage and Divide Walls and to form sand slopes inside the piling of the cofferdam. They are also used to do protective work for the cofferdam where

necessary by depositing dredged sand outside the piling and they are also used for river training so as to deflect the current of the river from cofferdams when necessary and when it is possible to do so.

(*b*) *Four Steam Tugs.*—Two are suited to manœuvring in confined spaces while the other two are faster and are used for the transport of labour across the river. In the abkalani of 1930 one of them met with an accident as a result of which it sank. It will be salved, however, during the cold weather of 1930-31.

(*c*) *Two Motor Launches.*—Each of these is capable of accommodating 30 passengers and they are used for transporting labour, etc.

(*d*) Besides the above there are numerous steel barges which are used for carrying materials.

(*iv*) *Cranes.*—These are of various lifting capacities and are mostly driven electrically. There are 38 in all, 6 floating cranes and 32 land cranes.

(*v*) *Pile Driving Plant.*—This is used for driving the piles which form the cofferdams and also the lines of permanent piles under the floors of the Barrage, the Head Regulators and the Divide Walls.

(*vi*) *Quarry Plant and Stone Dressing Shop.*—This is used for manufacturing the stone used in the works. The last year's out-turn has been described above.

III—Canals.

(*General.*)

249. The preliminary work in connection with all the canals, branches and distributaries is practically completed. The only work of this nature remaining to be done is the alignment of a few small distributaries and minors and the surveys for the drainage channels and watercourses.

Similarly most of the major buildings on almost all canals have been completed. Those remaining to be constructed are minor structures such as darogas' landhis, sluice establishment quarters, etc. These are detailed in Appendix D. Only such buildings are being constructed as are absolutely necessary for the administration of the canals after they start flowing. Some items of the buildings programme have been omitted as it has been found possible so far to do without them.

The acquisition of land for canals and branches has been completed and that for distributaries and minors is nearing completion. The acquisition of land for watercourses and drainage channels is in progress. These operations are being carried out by a special organization under the Revenue Officer. Some land has also been acquired in the Khairpur State territory for which compensation in cash has not yet been paid. Permission has also been obtained to enter upon the land required in the Nasirabad Tahsil in British Baluchistan and negotiations for the payment of compensation therefor are in progress. Other noteworthy items of works on canals are the following :—

(*i*) Regulators, Falls and Bridges.

(*ii*) Earthwork.

These are treated below separately for each canal :—

(A) Rohri Canal.

(*i*) *Regulators.*—The total number of regulators to be built on the main canal is 16. Out of these 7 were completed up to end of March 1930, and 2 were in progress.

On the branches the total number to be built is 62 out of which 18 were completed by 1929-30. Besides these there are about 200 small regulators to be built on minors and distributaries. The progress of all works was greatly hampered by the floods of 1929 followed by a virulent type of malaria, due to which the contract periods of most works had to be extended. During the *current*

year (1930-31) work on the following regulators will be either completed or will be in full swing :—

Group of regulators at Naulakhi.
" " Mehrabpur.
" " Kandiaro.
" " Oderolal.
" " Kumb Lima.
" " Bakar Nizamani.

Four other groups of regulators on the Main Canal.

Five groups of regulators on Hyderabad Branch.

Three groups of regulators on Nasir Branch.

Regulators over Thul Branch and Escape No. II (tail).

Regulators at the head and tail of Escape No. III.

Five regulators on Nasir Branch.

One regulator on Sarfraz Branch.

In addition to the above, a number of regulators on distributaries and minors will also be started.

Designs and estimates of all structures will be completed during the year.

During the year 1931-32 all regulators remaining to be constructed (including those on the distributaries and minors) will be completed.

Falls.—There are five plain falls to be constructed over the main canal. The one at Tando Mastikhan is nearly finished whereas the other four are in progress. Three out of these will be completed during the current year while the fourth will be completed during 1931-32.

On the branches there are no falls to be built. On the distributaries there are several small falls to be provided. Nine of these were in progress during the year 1929-30. During the current year (1930-31) contracts will be arranged for and work started on most of the others. All will be completed by the end of 1931-32. There is one syphon to be constructed on the Main Canal, 4 on the Naulakhi Branch where the Khairpur State Channels cross it and 4 on Nasir Branch. Designs and estimates for some of these have already been prepared. It is expected that work on them will be started during the current year, and all will be completed in the year 1931-32.

Bridges.—The progress on bridges is as follows :—

—	Total number to be built	Completed up to March 1930	In progress
Main Canal	32	23	3
Branches	51	25	..
Distributaries and minors ex-Main Canal ..	105	20	..
Distributaries and minors ex-Branches ..	213	1	..

During the current year (1930-31) all the steel bridges will be completed, including reinforced cement concrete decking and approaches. Further developments are expected to be as under :—

The Jack arch bridges on the Dad Branch will be completed.

Nineteen bridges on the main line and branches will be completed and 18 will be in progress. The remodelling of 3 bridges on the Nasrat Branch and 1 on Amurji minor will be taken up. During the year 1931-32 all bridges will be completed.

MAIN CANAL.

(*ii*) *Earthwork.*—The total length of the main Rohri Canal is 208 miles and it runs through the Divisions of five Executive Engineers.

The progress of earthwork on main canal and branches up to the end of 1929-30 was as follows :—

Main Canal and Branches	Total quantity estimated to be excavated	Completed up to March 1930		Total	Remarks
		By machines	By manual labour		
	Lakhs cft.	Lakhs cft.	Lakhs cft.	Lakhs cft.	
Main Canal	11,460	7,234	1,015	8,249	
Khairpur Feeder, East	362	311	31	342	Excavation in the Barrage Zone remains to be done.
Naulakhi Branch	220	..	129	129	
Mehrabpur Branch	57	58	..	58	Completed—Small excess covered by savings on other items.
Sehra Branch	143	113	2	115	
Nasrat Branch	269	25	105	130	The work remaining consists of the cutting of side slopes and the widening of the bed. As these are running Canals it is proposed to carry out this work in the season 1931-32.
Gajra Branch	30	2	8	10	Minor branches.
Amurji ,, ...	107	..	36	36	
Dad ,, ...	105	87	18	105	Completed.
Thul ,, ...	53	..	..	..	Will be done in 1930-31.
Ali Bahar ,, ...	38	38	..	38	Completed.
Tando Adam ,, ...	139	135	1	136	Only gaps are left.
Shahdadpur ,, ...	177	..	..	..	Will be carried out in 1930-31.
Hala ,, ...	118	24	26	50	
Hyderabad ,, ...	114	68	38	106	Completed.
Nasir ,, ...	1,210	741	24	765	
Sarfraz ,, ...	66	..	58	58	
Escape No. 1	199	..	146	146	
,, 2	255	..	112	112	
,, 3	204	182	12	194	

The progress of earthwork on distributaries and minors during the year 1929-30 was as under :—

Distributaries and minors ex-Main Canal	Total estimated quantity	Quantity excavated up to March 1930		
		By machines	By manual labour	Total
	Lakhs cft.	Lakhs cft.	Lakhs cft.	Lakhs cft.
Distributaries and minors ex-Main Line	2,970	356	1,133	1,489
Sanhro extension	104	..	..	..
Distributaries and minors ex-Naulakhi Branch	245	..	194	194
Distributaries and minors ex-Mehrabpur Branch	330	103	103	206
Distributaries and minors ex-Dad Branch	305	45	154	197
Distributaries and minors ex-Thul Branch	211	..	103	103
Distributaries and minors ex-Sehrah Branch	245	70	125	195
Distributaries and minors ex-Nasrat Branch	1,496	222	548	770
Distributaries and minors ex-Ali Bahar Branch	262	179	34	213
Distributaries and minors ex-Tando Adam Branch	361	142	23	165
Distributaries and minors ex-Shahdadpur Jam	393	25	66	91

Distributaries and minors ex-Main Canal	Total estimated quantity	Quantity excavated up to March 1930		
		By machines	By manual labour	Total
	Lakhs cft.	Lakhs cft.	Lakhs cft.	Lakhs cft.
Distributaries and minors ex-Hala Branch	396	185	100	285
Distributaries and minors ex-Nasir Branch	1,432	112	203	315
Distributaries and minors ex-Hyderabad Branch	244	..	181	181
Distributaries and minors ex-Sarfraz Branch	356	..	69	69

During the current year the following earthwork is proposed to be carried out :—

Nasrat Branch and Amurji and Gajra Minor branches.	Lakhs cft. 64

Thul Branch.—About half of this channel will be excavated.

Hala Branch.—It is expected to complete this channel in its entire length of 11·7 miles during the year.

Sarfraz Branch.—The remaining work of this branch will be completed.

The following items of earthwork are left to be done in the year 1931-32 :—

Main Canal.

(*a*) Excavation of the head reach and dressing of banks in the Barrage Zone.

(*b*) Removing karia and road crossings.

(*c*) Constructing groynes.

(*d*) Completion of the remaining quantities of earthwork in all Divisions except about 40 lakhs cubic feet in the Rohri Canal No. 5 Division, which will be done after March 1932.

(*e*) Filling in the gaps left by machines.

Khairpur Feeder East.—The remaining earthwork in head reach within the Barrage Zone (i.e., within 5,000 feet of the barrage) and the dressing of banks will be completed. Karia crossings will be removed.

Naulakhi Branch.—Karia and road crossings will be removed and groynes completed.

Mehrabpur Branch.—The same items of work as above will be completed on this Branch also.

Schra Branch.—Gaps left by machines will be filled in by manual labour so as to complete the channel entirely.

Nasrat Branch including Amurji Gajrah Minor.—About 140 lakhs cubic feet of earthwork remaining to be done on these channels will be carried out.

Thul Branch.—The remaining quantity of earthwork on this Branch will be completed.

Ali Bahar Branch and Tando Adam Branch.—The closing of gaps being the remaining items of work will be completed in 1931-32.

Nasir Branch.—About 281 lakhs cubic feet earthwork on this canal will be carried out during the year, leaving 51 lakhs cubic feet to be excavated after March 1932.

Hyderabad and Sarfraz Branches.—The work remaining to be done on these branches will be completed in 1931-32.

Escape No. 1.—About 15·5 lakhs cubic feet of earthwork on account of filling in gaps will be completed on this channel.

Escapes Nos. 2 and 3.—The remaining earthwork on these escapes will be completed.

Distributaries and Minors.

All work in connection with these channels is proposed to be completed in 1931-32 including the fixing of mile and distance stones, the removing of karia crossings, the filling of gaps and the construction of groynes, etc.

Watercourses.

It is expected that much progress will be made on watercourses during 1931-32. Some of the work of excavating watercourses will be carried out by the running Public Works Department Divisions on behalf of this administration.

(B) Eastern Nara.

The following works are comprised in the Eastern Nara portion of the Project :—

(*i*) Excavating the new Nara Cut and widening the Nara Supply Channel.

(*ii*) Constructing Containing and Flood Diversion Banks on the right and left banks respectively of the Eastern Nara up to Thar Weir.

(*iii*) Removing bends of the Eastern Nara by Cuts Nos. 8, 9, 10, 11, 12 and 13.

(*iv*) Remodelling the Jamrao Canal.

(*v*) Remodelling the Thar and the Hiral Canals and their branches and distributaries.

(*vi*) Remodelling the Mithrao Canal.

(*vii*) Constructing two new branches, the Nabisar and the Naokot ex the Mithrao, and their distributaries.

(*viii*) Construction of the Khipro Canal and the Samarjo Branch and their distributaries.

(*i*) *Nara Cut and widening the Nara Supply Channel.*

Up to 31st March 1930 about 11,76 lakhs cubic feet of earthwork was completed out of the total estimated quantity of 39,89 lakhs. The work is being done chiefly by Dragline Excavators. It will be in progress during the current year as well as during 1931-32.

There are three steel bridges and one Railway bridge to be constructed over the Cut. These are all in progress and are likely to be completed during the current year.

(*ii*) *Containing Banks along Nara on the Right Bank up to Thar Weir and Flood Diversion Banks along Nara on the Left Bank.*

These are completed, except for certain gaps which are being finished off now.

(*iii*) *Cuts Nos. 8, 9, 10, 11, 12 and 13.*

These are all completed, and the Nara is now flowing through these Cuts. Any improvements that are found necessary to put the Cuts in regime will be carried out next year.

(*iv*) *Remodelling the Jamrao Canal.*

This work consists of the construction of new distributaries and minors for the Shahu Branch and remodelling the existing ones ex the Mirwah and Sangrowah.

These works are in progress and will be completed during the year 1931-32 along with all masonry works in connection with these channels.

(*v*) *Remodelling of the Thar and Hiral Canals—Constructing Sufi Distributary.*

The remodelling of the Thar and Hiral Canals and their distributaries will be in full swing during the current year and will be completed next year. The remodelling of the existing regulators has been completed. Nine bridges are at present remaining to be constructed and they will be completed next year.

The construction of watercourses will be in full swing next year.

(vi) Remodelling of the Mithrao Canal.

This comprises the remodelling of the Mithrao Canal itself and the excavation of its distributaries and minors. The works are now in progress and will be completed by March 1931. Construction of watercourses will be undertaken thereafter.

(vii) Constructing Nabisar and Naokot Branches and the Distributaries therefrom.

The Nabisar and the Naokot Branches are completed except for small gaps. The work on the distributaries and minors ex these two branches is in progress and will be completed by March 1931. The construction of watercourses will then be pushed on.

(viii) Khipro Canal, Samarjo Branch and Distributaries.

The excavation of these canals was completed except for gaps left at road crossings and existing irrigation channels. Distributaries and minors taking off ex the Khipro Canal and the Samarjo Branch were also similarly completed. These gaps will be completed next year.

The construction of watercourses in the Khipro Canal System is in full swing. Sixteen regulators and 12 bridges will be completed next year.

(C) Right Bank Canals.

As stated in the introductory note, the Right Bank System comprises the following canals:—

The North-Western Canal, its branches, distributaries and minors.

The Rice Canal, its branches, distributaries and minors.

The Dadu Canal, its branches, distributaries and minors.

THE NORTH-WESTERN CANAL.

The excavation of the main canal has for some years been in progress both by machines and by manual labour. A very small portion of this canal still remains to be done and this will be practically completed during the current year. A few crossings, etc., will be removed in the year 1931-32.

Branches Ex: North-Western Canal.

The work to be done on the Warah Branch by the Dragline Machines has been completed. A small quantity remains to be carried out by manual labour and this will be done partly during this year and partly during the year 1931-32.

Progress on the Ratodero Branch is equally advanced and it will be almost completed during the current year. Work on the Shahdadkot and Khirtar branches is in progress. About 240 lakhs cubic feet of earthwork will be done on these branches this year and about 60 lakhs next year when they will be completely finished. Along the alignment of the Khirtar Branch the soil is very hard and it has to be blasted to loosen it, before the dragline machines can work on it. Detailed figures of earthwork are given in the accompanying statement No. 1. It will be seen that on the Main North-Western Canal and its branches about 84 per cent. of the work to be done was completed by the end of the year 1929-30, and that by the end of the current year about 98 per cent. of the work will have been done. On the work of distributaries a beginning was made last year and appreciable progress was made. About 43 per cent. of the work was finished by the end of 1929-30, a further 25 per cent. will be carried out this year and the rest in the coming year excepting about 144 lakhs cubic feet of earthwork which will be left to be done after the year 1931-32.

The progress on the construction of regulators and bridges is shown in the statements Nos. II and III.

The construction of outlets at the heads of watercourses will be taken in hand next year (1931-32).

On the construction of watercourses much progress will be made next year. At present the designs and estimates are under preparation.

The Rice Canal.

The first 17 miles of this canal are in the North-Western Circle and the remaining 65 miles in the Western Circle. In the former length the work was nearly completed by the end of 1929-30. Of the remaining work, about 216 lakhs cubic feet of earthwork is proposed to be carried out during the current year and about 121 lakhs cubic feet next year. Of the portion in the Western Circle, the first 34 miles were proposed to be excavated by machines and the rest by manual labour. The latter work has been completed and the former is still in progress. Two big machines were employed on the work, but one of these has recently been transferred to the New Cut to the Manchar Drain. The other machine will complete the entire work in the year 1931-32.

The excavation of the New Cut at the head of the Ghar and Mehar branches is in progress and will be completed during the current year. Work on sub-branches, distributaries and minors is also in progress and most of these will be completed this year. Those not so completed will be done in 1931-32.

Regulators and Bridges.

The group of regulators at mile 51 of the Rice Canal will be completed this year; and the remaining four groups in 1931-32. All regulators on distributaries remain to be constructed. All the bridges on the main canal will be completed this year, while those on the distributaries remain to be constructed.

The Dadu Canal.

The first 23 miles of this canal are in charge of the Superintending Engineer, North-Western Circle, and the remaining 108 miles are in charge of the Superintending Engineer, Western Circle.

The major portion of the work to be done in the North-Western Circle consists of widening the existing Sukkur Canal which will be used as the Dadu Canal. This work will be started in the current year and completed in 1931-32 as at present Sukkur Canal is still in use as an inundation canal. The quantity to be excavated in the North-Western Circle is about 221 lakhs cubic feet and of this 150 lakhs cubic feet was completed by March 1930 and 71 lakhs cubic feet will be completed this year.

The whole length of the Dadu Canal in the Western Circle (108 miles) has already been completed except where gaps are left for karia crossings and where the existing canals are to be utilised. The work of remodelling of the latter canals has been started and is proposed to be completed before the close of 1931-32.

Johi Branch Ex-Dadu Canal.

Johi Branch is the only branch taking off from the Dadu Canal. The excavation of the whole length of this channel is almost complete. A portion of the existing Pritchard Canal which is to be utilised as part of the Johi Branch is being remodelled. Gaps left at karia crossings, etc., are also being closed as far as possible. The Branch is expected to be finally completed before the close of the year 1931-32.

Distributaries and Minors.

There are three small minors taking off from the Dadu Canal in the North-Western Circle. These have not yet been started. But most of the distributaries taking off from this canal in the Western Circle and those from the Johi Branch have been completed. The remaining ones will all be completed before the close of the year 1931-32.

Regulators and Bridges.

In the portion of the Dadu Canal in the North-Western Circle there are no regulators to be constructed while 7 out of the 18 in the Western Circle have been completed. Regulators on distributaries and minors are in progress.

Bridges.

There are six bridges to be built in the North-Western Circle. These will be finally completed in the current year. In the Western Circle 27 are to be constructed on the main canal of which 17 have been completed, while those on the distributaries and minors are in progress—only a few of these have been completed.

IV—Manchar Drainage Scheme.

250. The function of the above Scheme is to protect land on the Rice and the Dadu Canals from floods by the rapid draining of the Manchar Lake. The floods from the hills to the west of the canal area at present run into these lands and drain eventually into the above lake. At the same time it is proposed to make as much as possible of the bed of the Manchar Lake available for rabi cultivation by draining the water into the Indus. The following works are proposed to enable the above objects to be attained :—

(1) The construction of a New Cut from the Aral Lake to the Manchar to carry the flood water into the Indus.

(2) The construction of a regulator over the above mentioned New Cut.

(3) The widening and deepening of the Aral Manchar to drain the Manchar Lake into the Indus.

(4) The construction of a regulator over the drain.

(5) The construction of containing banks round the Manchar Lake to prevent the water in it from spreading into the canal areas.

(6) The construction of a masonry groyne to divert the Gaj Nai floods to the South-East, i.e. away from the canal areas.

The preliminary investigations into the Scheme were started in 1927 and the necessary surveys and preparation of the project were carried out. During 1928-29 the construction of the works was started.

Drain. The work of the New Cut of the Manchar Drain is being done by dragline machines. It was given to contractors to start with, but they failed, and machines had to be resorted to.

Containing Bank. The Containing Bank from miles 0 to 5 has been done by manual labour. Mile 6 was done by the Dragline Machines. The remaining length of this Bank will be completed by the machines next year.

The masonry groyne and other subsidiary works connected with the Diversion of the Gaj Nai were completed last working season. These works were damaged this year by the hill floods. The necessary repairs are being carried out this year (1930-31).

V—Accounts.

Receipts.

251. The Scheme is classed under the head " 55, Construction of Irrigation Works." This is an expenditure head and there is as yet no regular revenue to be budgetted for on this scheme. Certain miscellaneous receipts are, however, realized from the following sources and they are classified as " Receipts on Capital Accounts " :—

(1) Sale of tender forms.

(2) Sale of trees, grass, etc.

(3) Sale of unserviceable stores.

In the current year (1930-31) such receipts will amount to about Rs. 40,000 and during 1931-32 also the same amount will probably be realized.

The Revenue Officer, Lloyd Barrage and Canals Scheme, expects to realize from the sales of land about Rs. 3·0 lakhs in 1930-31 and Rs. 10 lakhs in 1931-32.

Expenditure.

The expenditure includes the outlay on the following heads and items :—

Works.—Including the cost of land, the staff charged to works, the expenditure on rectangulation, special plant or machinery, and all expenditure on dragline machines.

Establishment.—Salaries, allowances and contingent expenditure of all officers and establishment.

Tools and Plant.—Expenditure on ordinary Tools and Plant including the running and maintenance of launches.

Suspense.—Expenditure on the reserve of stock required for several works.

Figures of expenditure.

—	Actuals, 1929-30.	Budget estimate, 1930-31.	Revised estimate, 1930-31.	Budget estimate, 1931-32.
	(In thousands of rupees.)			
(1) Figures excluding interest charges ..	2,37,90	3,19,05	2,79,41	2,73,74
(2) Interest charges—				
(*i*) met from loan funds	40,71	70,23	71,24	1,01,66
(*ii*) met from the excess balance in the Famine Fund	21,79	..	..	..
(*iii*) met from ordinary revenues ..	..	10,00	10,00	..
(*iv*) met from refunds of customs duty ..	10	10	10	10
	3,00,50	3,99,38	3,60,75	3,75,50

252. Taking the figures exclusive of interest charges, there is a decrease of 39,64 in the revised estimate as compared with the budget estimate for 1930-31. The decrease is due to anticipated savings under Works and Tools and Plant partially counterbalanced by increases under other heads as shown below :—

		Increase (+) Decrease (−) (In thousands.)
I.	Works	— 46,63
II.	Establishment	+ 1,14
	Pensionary charges	+ 16
III.	Tools and Plant	— 77
IV.	Suspense	+ 6,46
		— 39,64

The reasons for these decreases and increases are explained below :—

Works.—The saving of 46,63 under this minor head is made up of the following items :—

30,14 Less expenditure likely to be incurred on watercourses. Owing to unforeseen difficulties, it is not possible to turn out as much work on watercourses as was expected.

6,95 On account of the reduced quantity of earthwork to be done on the widening of the Nara.

2,00 Saving in expenditure on steel sheet piling due to economy in the use of this material.

1,31 Less expenditure on railway bridges by the Railway Department.

3,18 Credits anticipated on account of value of dragline spares issued from stock. Expenditure incurred on stock in the Draglines Division used to be booked under IV-Suspense. It has since been booked under I-Works on the advice of the Audit Officer. The Executive Engineer had a minus allotment under IV-Suspense, on account of credits anticipated on account of issue of spare parts. This credit will now be afforded to the head "Works", and hence a saving occurs.

1,00 On account of less expenditure on drainage works.

74 Reduction of expenditure in the Northern Dadu Canal Division.

1,31 Saving on the grant for English stores surrendered by the High Commissioner.

46,63

Establishment.—The increase of 1,14 is due to—

(*a*) No provision having been made in the budget for the new Research Division as it was sanctioned after the final issue of the budget for 1930-31 was out.

(*b*) Expenditure due to continuance of the Central Designs Division for six months more from the 1st April 1930. No provision could be made for this item also in the budget for 1930-31 as it was sanctioned after the final issue was out.

(*c*) Provision for the establishment transferred to the Lloyd Barrage and Canals Construction on the absorption of the Eastern Nara and Ghar Canals Divisions after the final issue of the budget was out.

Pensionary charges.—These charges are calculated at the rate of 14 per cent. on the provision for establishment. As there is an increase of 1,14 under Establishment, there is consequently an increase of 16 under Pensionary charges also.

Tools and Plant.—The decrease of 77 is mainly due to increased credits anticipated on account of depreciation of navigation plant.

Suspense.—The increase of 6,46 is due to debits under this head being more than anticipated at the time of framing the budget.

The decrease of 45,31 in the budget estimate for 1931-32 as compared with the budget estimate for the current year is due to the fact that the major portion of the costly works of the Barrage and head regulators will be completed by the end of this year and also that the works in the Eastern Nara Circle are nearing completion.

253. The amount of the budget estimate for 1931-32 is made up as under :—

	(Rs. in thousands.)
I—Works	2,34,50
Less credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and his establishment by debit to 5—Land Revenue	— 20
	2,34,30
Establishment	37,43
Pensionary charges	5,24
Tools and Plant	13
Suspense	— 3,36
	2,73,74

The provision for works is sub-divided into the following sub-heads. The figures for each Circle and Division under these heads are given in Appendix C :—

	(Rs. in thousands.)
A—Preliminary Expenses	41
B—Land	62
C—Works	32,36
D—Regulators	7,77
E—Falls	47
F—Cross Drainage Works	3,49
G—Bridges	3,49
H—Escapes	1,94
K—Buildings	5,33
L—Earthwork	44,44
M—Plantation	1,41
O—Miscellaneous	2,40
P—Maintenance	5,80
Minor Branches	96
Distributaries	59,94
Watercourses	45,58
Drainage and Protective Works	2,51
Special Tools and Plant	10,17

	(Rs. in thousands.)
Sub-Rectangulation	1,83
Revenue Officer's work-charged establishment	3,58
	2,34,50
Deduct credit on account of adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and his establishment	— 20
Net total, I—Works ..	2,34,30

A—Preliminary Expenses, B—Land and E—Falls.—The provision under these heads will be spent on the works classified under these heads. No particular remarks are necessary with regard to them.

C—Works.—This includes provision for all work to be done on the Barrage and the Head Regulators of the 7 main canals which has already been explained in Section II above.

D—Regulators and G—Bridges.—The provision under these heads excludes the head regulators of the main canals which are included in C—Works above. Most of the Regulators and Bridges on the *Main Canals* will be completed in 1930-31. A major portion of the provision therefore is for the works required on the *distributaries* and *minors*. The designs and estimates for the latter are complete and the execution of the works will be pushed on vigorously.

F—Cross Drainage Works.—The provision under this head is intended for the syphons to be constructed on the Sind Canal and the Begari Canal where they cross the new North Western Canal; another syphon is to be constructed on a dhoro where it crosses the Rohri Canal.

L—Earthwork.—A considerable sum is provided under this head because this is the chief item of work. This provides for the running expenses and maintenance of draglines excavators, which are in operation (including the cost of the spare parts to be used) and for the earthwork to be done by manual labour.

Special Tools and Plant.—The details of the plant and machinery provided are given in a separate statement which is printed immediately after Appendix E to this Note. The chief items are the gates for the Barrage and regulators which are arriving in batches from England.

The other big items of expenditure proposed are the distributaries and watercourses; these are items to which special efforts have to be now mainly directed in the next two years in order to complete the scheme and put it into operation. In the excavation of watercourses the help of the running P. W. D. Divisions will be taken as by so doing the execution of the work will be expedited and facilitated.

Establishment.—There is an increase of Rs. 2,48,000 in the next year's estimate of Rs. 37,43,000 (Rs. 7,20,000 Non-voted + Rs. 30,23,000 Voted) as compared with the current year's budget of Rs. 34,95,000 (Rs. 6,42,003 Non-voted + Rs. 28,52,997 Voted). It is due mainly to—

(*a*) the grant of a special pay of Rs. 500 per mensem to the Chief Engineer, Lloyd Barrage and Canals Construction;

(*b*) the grant of Karachi local allowance to certain clerical and drawing staff and typists in the office of the Chief Engineer, Lloyd Barrage and Canals Construction;

(*c*) the amalgamation of two running Divisions with certain Divisions of the Project;

(*d*) the formation of the Research Division;

(*e*) the provision for certain additional establishment; and

(*f*) the provision made for the scheme of training Canal Assistants and Abdars.

Item (*a*).—Overseas pay being not admissible to Mr. C. S. C. Harrison, Chief Engineer, under the rules it was stopped. In view of this loss and of very heavy responsibility which he personally carries in the administration of such a gigantic

scheme the grant of a special pay of Rs. 500 per mensem in lieu of the Barrage allowance of Rs. 160 per mensem has been sanctioned to him by the Secretary of State with effect from the 1st April 1929 until the completion of the Barrage Scheme or until he vacates his existing appointment, whichever is earlier.

Item (*b*).—The grant of the Karachi Local Allowance to the clerical and drawing establishments of the offices of the Superintending Engineers and Executive Engineers of the Project which are located at Karachi has been sanctioned with effect from the 1st April 1929. On this analogy sanction has been accorded to the grant of the allowance in question to certain clerical and drawing staff and typists in the office of the Chief Engineer with effect from the 1st April 1929.

Item (*c*).—To meet post Barrage conditions running Divisions are gradually being absorbed in the Lloyd Barrage and Canals Construction administration. Eastern Nara Division and Ghar Canals Division have been absorbed. According to the method of distribution of establishment charges in the Public Works Department described in paragraphs 195 to 199 it is estimated that the scheme will get a credit of Rs. 1,81,700 for doing the "works" other than those pertaining to it during the next year. The amount has been calculated at 24 per cent. on the cost of the "works" in question.

Item (*d*).—The Research Division has been constituted during the current financial year for the purpose of investigating the problems of water-logging, Silt and Hydraulic Experimental works. A supplementary demand was asked for from the Council to form the Division—

Item (*e*).—The marginally noted additional establishment is found necessary and hence it has been provided for. Items (*i*) and (*ii*) have been sanctioned.

	Rs.
(*i*) *Warah Branch Division.*	
1 Supervisor at Rs. 294 per mensem	3,528
Increments	60
	3,588
1 Khalasi at Rs. 20 per mensem ..	240
(*ii*) *Dragline Division.*	
1 Senior Accounts clerk at Rs. 125 in the grade of Rs. 105—5—125 ..	1,500
(*iii*) *Manchar Drainage Division.*	
1 Clerk at Rs. 75 per mensem in the grade of Rs. 75—5—100 for 11 months	825

Item (*f*).—For the vast area of irrigation to be administered on new lines it will be essential to have in employ canal Assistants and Abdars for the proper and orderly distribution of water and proper observance of the Irrigation Act and Canal Rules and probably for the preparation of assessment schedules. The last named work is at present under experiment in the Jamrao Division. It is estimated that for the first few years about 62 Canal Assistants and 378 Abdars will be required in addition to the number already employed on the Jamrao System which comprises 8 Canal Assistants and 67 Abdars. Considering that the Canal Assistants will have to watch very closely the inexperienced Abdars' work no less than 70 Canal Assistants will be required at the start. The number of Abdars is based on the assumption that one Abdar will be able to register 5,000 acres of cultivation in the first year. In the second or the third year they will be able to enter more than 5,000 acres possibly 6,000 or 7,000 acres as intensity increases. In the Punjab the average area of cultivation in an Abdar's beat is 5,000 acres. He however prepares and issues the zamindars' bill of assessment in addition to doing the ordinary Abdar's work which is done in Sind.

To take full advantage of receipts from the Project at the earliest possible moment after the canals start flowing, i.e. in the Abkalani of 1932, it is absolutely necessary to have a trained establishment ready. For this purpose it is proposed to train candidates both in theory and in practice. The course of training will extend over four months. Candidates will be recruited from men already in service either on the Project or in the Sind Public Works Department and from outside applicants. It is proposed to train 10 per cent. more men than actually

estimated to be required as it is anticipated that 10 per cent. of those under training will fail in the qualifying examination to be held at the end of the training period. The men in service will return to their respective posts after receiving and completing the necessary training and they, as well as the outside candidates, will be appointed as and when the necessity for filling the appointments arises after the canals are opened.

The scales of pay for the canal Assistants and Abdars will be the same (viz., Rs. 75—5—125 for the former and Rs. 30—2—60—5—75 for the latter) as those now in force on the Jamrao Canal system. The starting pay in the case of those who are already in service will be fixed at the stage in the above scales which is nearest to their existing pays provided that the latter are not specially fixed on account of any special conditions of work. The Canal Assistants and Abdars will be borne on the temporary establishment.

Candidates selected for the posts of the Canal Assistants from those already in service will be given all the leave on average pay that may be due to them and for the remaining period of training they will be given a stipend at the monthly rate of 1/3rd of their current pay. Those recruited from outside applicants will be given a stipend of Rs. 30 per mensem each. Of the candidates so recruited for Abdars' posts 50 per cent. of those selected will be given a stipend or subsistence allowance at the monthly rate of Rs. 12 each while under training similarly as is allowed by the Revenue Department to candidates under training as Tapedars.

For training in field work 2 candidates are to be attached to each of certain selected Canal Assistants and Abdars on the Jamrao Canal. If and when these candidates pass their final examination the Canal Assistants and Abdars who train them in field work will be given a bonus of Rs. 20 for a passed candidate Canal Assistant and Rs. 10 for a passed candidate Abdar as an incentive.

All the candidates will be required to sign agreements to serve Government for a period of not less than 2 years and to join their appointments as soon as they are called upon to do so. In the event of any breach of the conditions of the agreement or of dismissal from service or of failure to pass the final qualifying examination the amount of stipends drawn will have to be refunded.

Substitutes will be engaged in place of those deputed for training for ordinary Sind Public Works Department the cost on that account being debited to the scheme in question. The period of training in the case of men already in service will be allowed to count as duty for purposes of leave and increments under rule 9 (16) (c) of the Bombay Civil Services Rules Manual.

On account of the present financial stringency it is not possible to finance the scheme from general revenues at this stage. At the same time it is absolutely imperative that the necessary staff shall be trained in their duties before the canals start flowing. It is, accordingly, proposed to charge the expenditure of the scheme to the minor head "Establishment" under the major head "55" at present and to write it back to the revenue account directly that account is opened.

It is estimated that an amount of Rs. 35,000 will be required for putting the scheme into practice as under and it is provided under "Establishment" in the circumstances explained in the foregoing sub-paragraph :—

	Rs.
Canal Assistants.	
Stipends to 40 candidates to be recruited from the Department at Rs. 30 per mensem each for 2 months. (It is assumed that about 40 candidates will have an average of 2 months' leave at their credit)	2,400
Stipends to 28 candidates to be recruited from the general public at Rs. 30 per mensem each for 4 months	3,360
Bonus to the training staff at Rs. 20 per one successful candidate for 62 successful candidates	1,240
Carried forward ..	7,000

	Rs.
Brought forward ..	7,000
Abdans.	
Pay to 300 candidates to be drawn from the Department at Rs. 15 per mensem each for 4 months	18,000
Stipend to 50 per cent. of 116 outside candidates at Rs. 12 per mensem each for 4 months	2,784
Bonus to the training staff at Rs. 10 per one successful candidate for 378 successful candidates	3,780
Estimated cost of substitutes who will be engaged in place of those who will be deputed for training	3,600
Total ..	35,164 or say Rs. 35,000 in round figure.

Details of 'Establishment' are given in Appendix E.

Ordinary Tools and Plant.—The provision under this head does not call for any remarks. It is for ordinary articles and is required for general purposes.

Suspense.—There is a minus provision under this head which represents credits anticipated on account of the issues from stock, which will be debited to the works in progress, and credited to suspense.

STATEMENT No. I.

Statement showing the progress made on earthwork of various channels in the North Western Circle.

Name of Channel	Total quantity to be excavated	Quantity excavated up to 31st March 1930		Quantity likely to be excavated during 1930-31		Quantity likely to be excavated during 1931-32		Quantity to be done after 1931-32	Remarks
		By Machines	By Manual labour	By Machines	By Manual labour	By Machines	By Manual labour		
II—Main Canal and Branches.	Lakhs of Cft.	In lakhs	of Cft.	In lakhs	of Cft.	In lakhs	of Cft.		
North Western Canal.	1,976	1,400	317	190	34	..	35	..	
Ratodero Branch ..	145	63	53	1	20	..	8	..	
Shahdadkot Branch ..	222	94	35	..	58	..	35	..	
Khirtar Branch ..	1,054	500	278	239	12	..	25	..	
Warah Branch ..	1,053	952	41	..	44	..	16	..	
Total ..	4,450	3,009	724	430	168	..	119	..	
III—Distributaries.									
North Western Canal.	12	..	..	..	8	..	4	..	
Ratodero Branch ..	196	..	129	..	47	..	20	..	
Shahdadkot Branch ..	869	..	518	..	195	..	156	..	
Khirtar Branch ..	1,014	..	220	124	76	414	55	125	
Warah Branch ..	774	196	176	..	246	..	167	19	
Total ..	2,865	196	1,043	124	542	414	402	144	
Total North Western Canal System.	7,315	3,205	1,767	554	710	414	521	144	

Statement No. II.

Statement showing the progress made on the construction of Regulators in the North Western Circle of the Lloyd Barrage and Canals Construction.

Name of Channel	Total number required	Number				Remarks
		Built up to March 1930	To be completed in 1930-31	To be completed in 1931-32	To remain under construction at the end of 1931-32	
2—Main Canal and Branches.						
North Western Canal ..	2*	....	2	....	....	*There are 2 Syphons in addition.
Ratodero Branch	2	....	2	....	....	
Shahdadkot Branch ..	2	....	2	....	....	
Khirtar Branch	12†	....	1	10	1	†Includes 2 Syphons.
Warah Branch	9	1	5	3	....	
Total ..	27	1	12	13	1	
3—Distributaries.						
North Western Canal ..	1	....	....	1	....	
Ratodero Branch	11	....	7	4	....	
Shahdadkot Branch ..	28	....	15	13	....	
Khirtar Branch	33	....	1	25	7	
Warah Branch	65	3	28	34	....	
Total ..	138	3	51	77	7	
Total for North Western Canal System ..	165	4	63	90	8	

Statement No. III.

Statement showing the progress made on the construction of bridges in the North Western Circle of Lloyd Barrage and Canals Construction.

Name of Channel	Total number required	Number				Balance to be started after the year 1931-32	Remarks
		Built up to March 1930	To be completed in 1930-31	To be completed in 1931-32	Remaining to be completed at the end of 1931-32		
II—Main Canal and Branches.							
North Western Canal ..	7	5	2	..	..	..	
Ratodero Branch	3	..	1	2	..	..	
Shahdadkot Branch ..	3	..	3	..	..	..	
Khirtar Branch	4	4	..	..	..	..	
Warah Branch	12*	8	4	..	..	..	*Includes one fall.
Total ..	29	17	10	2	..	..	
III—Distributaries.							
North Western Canal ..	..	..	..	..	..	..	
Ratodero Branch	11	..	7	4	..	..	
Shahdadkot Branch ..	38	..	11	26	1	..	
Khirtar Branch	20	..	3	7	6	4	
Warah Branch	45†	..	16	29	..	..	†Includes 12 falls.
Total ..	114	..	37	66	7	4	
Total for North Western Canal System.	143	17	47	68	7	4	

APPENDIX A.

Lloyd Barrage and Canals Construction.

General Abstract of Budget Estimate for 1931-32.

Circle	Actuals, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
1	2	3	4	5
I—WORKS	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage Circle				
Works in progress	71,00,846	78,01,900	76,34,000	43,78,000
Works not commenced		39,400		....
Total, Lloyd Barrage Circle ..	71,00,846	78,41,300	76,34,000	43,78,000
North-Western Circle				
Works in progress	22,05,047	16,62,500	25,92,500	28,76,900
Works not commenced		14,91,400		14,71,100
Total, North-Western Circle ..	22,05,047	31,53,900	25,92,500	43,48,000
Eastern Nara Circle				
Works in progress	23,92,396	20,21,772	32,71,700	16,02,000
Works not commenced		27,90,928		12,62,000
Total, Eastern Nara Circle ..	23,92,396	48,12,700	32,71,700	28,64,000
Rohri Canal Circle				
Works in progress	63,39,672	50,99,600	65,92,800	45,44,300
Works not commenced		35,23,600		36,44,700
Total, Rohri Canal Circle ..	63,39,672	86,23,200	65,92,800	81,89,000
Western Circle				
Works in progress	25,99,237	21,07,100	36,35,700	22,19,300
Works not commenced		14,18,500		8,80,700
Total, Western Circle ..	25,99,237	35,25,600	36,35,700	31,00,000
Research Division				
Works in progress	16,910	....	18,000	4,500
Works not commenced				79,500
Total, Research Division ..	16,910	....	18,000	84,000
Draglines Division				
Works in progress	15,96,486	....	— 3,08,700	—54,000
Works not commenced				
Total, Draglines Division ..	15,96,486	....	— 3,08,700	—54,000
Add—For rectangulation, sub-rectangulation and levelling, etc., to be carried out by Revenue Officer ..	(a)	2,00,000	2,30,000	1,83,000
Add—For Revenue Officer's establishment charged to works excluding that employed on sub-rectangulation ..	(a)	3,31,300	2,90,000	3,58,000*
Deduct—Saving on the grant for English stores recently reported by the High Commissioner for India ..	....	....	—1,52,000	....
Add—For loss by exchange on English stores	....	....	21,000	....
Total, I—Works ..	2,22,50,594	2,84,88,000	2,38,25,000	2,34,50,000

(a) Included in the expenditure in various divisions.

* Includes Rs. 21,800 on account of Non-voted charges.

APPENDIX A—*contd.*

Circle	Actuals, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Deduct—Credit on account of the adjustment of half the cost of the Assistant Revenue Officer, Lloyd Barrage and Canals Construction, and his establishment by debit to "5-Land Revenue"	—40,000	—20,000	—20,000	—20,000
Net Total, I—Works ..	2,22,10,594	2,84,68,000	2,38,05,000	2,34,30,000
II—ESTABLISHMENT	34,64,337	34,95,000	37,50,000	39,24,700
Deduct—Anticipated credits for other works done by the Lloyd Barrage Administration ..	....	....	—1,41,000	—1,81,700
Total ..	34,64,337	34,95,000	36,09,000	37,43,000
PENSIONARY CHARGES ..	4,85,007	4,89,000	5,05,000	5,24,000
III—TOOLS AND PLANT				
Lloyd Barrage Circle	5,844	39,000	—22,000	—40,000
North-Western Circle	6,158	7,500	6,500	6,500
Eastern Nara Circle	8,676	8,500	12,000	11,700
Rohri Canal Circle	41,991	24,000	28,000	23,000
Western Circle	10,748	13,000	7,000	32,500
Research Divison	995	6,500	6,500	1,500
Draglines Division	1,224	1,000	1,000	500
Total, Tools and Plant ..	75,636	99,500	39,000	35,700
Deduct—Anticipated credits for other works done by Lloyd Barrage Administration ..	....	....	—17,000	—22,700
Net Total, Tools and Plant ..	75,636	99,500	22,000	13,000
IV—SUSPENSE	—23,29,325	—6,46,500	....	—3,36,000
Less—Receipts on Capital Account ..	—1,16,335	....	....	....
Total ..	2,37,89,914	3,19,05,000	2,79,41,000	2,73,74,000
Add—Interest Charges—				
To be met from loan funds ..	40,70,831	70,23,000	71,24,000	1,01,66,000
To be met from the excess balance in the Famine Fund	21,79,000	....	....	....
To be met from ordinary revenues ..	....	10,00,000	10,00,000	....
To be met from refunds of customs duty	9,970	10,000	10,000	10,000
GRAND TOTAL ..	3,00,49,745	3,99,38,000	3,60,75,000	3,75,50,000

APPENDIX B.

Abstract of Charges to be incurred in India and in England during 1931-32.

In India or in England	I-Works	II-Establishment	III-Tools and Plant	Pensionary charges	IV-Suspense	Interest charges	Total
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India	2,20,94,800*	35,62,400	13,000	5,24,000	—3,36,000	1,01,76,000‡	3,60,34,200
In England ...	13,35,200†	1,80,600	....	....	....	....	15,15,800
Total ...	2,34,30,000	37,43,000	13,000	5,24,000	—3,36,000	1,01,76,000	3,75,50,000

* Includes Rs. 1,60,000 for customs duty on imported stores.

† Rs.
13,30,400 Stores.
4,800 Sterling overseas pay of the Assistant Revenue Officer debitable to I—Works.
13,35,200

‡ This amount is made up as under :—
Rs.
1,01,66,000 to be met from loan funds.
10,000 to be met from refunds of customs duty.
1,01,76,000

APPENDIX C

APPENDIX

Summary of Budget Estimate for "I-Works" for the

Circle or Division	A Preliminary Expenses	B Land	C Works	D Regulators	E Falls	F Cross Drainage Works	G Bridges	H Escapes	K Buildings	L Earthwork	M Plantation
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Right Works Division ..	..	..	14,47,000	....	..	..	..	..	—17,000	....	..
2. Left Works Division ..	..	—1,000	11,00,000	....	..	..	..	..	—6,300	1,24,000	..
3. Quarries and Stores Division	..	..	10,700	....	..	..	..	..	—3,400	....	..
4. Power Supply Division ..	..	..	3,04,000	....	..	..	..	..	..	....	..
5. Communications Division ..	..	..	3,16,700	....	..	..	..	..	..	....	..
Total, Lloyd Barrage Circle ..	..	—1,000	31,78,400	....	..	..	..	..	—26,700	1,24,000	..
6. Western Head Division ..	500	25,000	....	15,000	..	50,000	2,25,000	..	..	5,00,000	28,500
7. Khirtar Head Division ..	2,000	..	....	1,00,000	..	90,000	..	..	61,000	1,20,000	6,000
8. Warah Branch Division ..	..	3,000	....	39,000	..	..	..	..	1,06,400	95,000	8,600
Total, North Western Circle ..	2,500	28,000	....	1,54,000	..	1,40,000	2,25,000	..	1,67,400	7,15,000	43,100
9. Khipro Canal Division ..	..	..	....	30,000	..	..	10,000	10,000	..	60,000	7,000
10. Mithrao Remodelling Division.	..	..	....	42,000	..	..	10,000	15,000	35,000	2,34,000	4,000
11. Nara Supply Division ..	..	..	12,700	....	..	..	..	..	..	5,62,800	4,700
Total, Eastern Nara Circle ..	..	..	12,700	72,000	..	..	20,000	25,000	35,000	8,56,800	15,700
12. Rohri Canal No. I Division.	..	3,000	45,000	40,000	..	40,000	6,000	..	5,000	1,41,000	10,000
13. Rohri Canal No. II Division.	..	..	....	1,15,000	..	..	18,000	35,000	82,000	2,60,000	5,000
14. Rohri Canal No. III Division.	..	..	....	76,000	19,000	1,20,000	5,000	80,000	45,500	5,87,000	7,000
15. Rohri Canal No. IV Division.	..	4,700	....	12,000	8,300	..	3,600	25,000	8,600	2,09,800	24,500
16. Rohri Canal No. V Division.	..	2,800	....	47,800	..	..	20,500	..	1,75,200	2,57,000	2,000
Total, Rohri Canal Circle ..	..	10,500	45,000	2,90,800	27,300	1,60,000	53,100	1,40,000	3,16,300	14,54,800	48,500
17. Northern Dadu Canal Division.	..	4,300	....	30,000	..	..	20,400	..	10,000	1,25,000	13,000
18. Southern Dadu Canal Division.	..	2,300	....	20,800	..	49,000	..	28,600	10,500	31,300	1,000
19. Rice Canals Division ..	36,600	4,000	....	75,000	20,000	..	..	..	..	6,07,000	20,000
20. Manchar Drainage Division.	2,100	18,900	....	1,30,000	..	..	30,000	..	19,000	5,84,000	..
Total, Western Circle ..	38,700	24,500	....	2,55,800	20,000	49,000	50,400	28,600	39,500	13,47,300	34,000
21. Research Division ..	..	..	....	4,500	..	..	..	..	1,500	....	..
22. Draglines Division ..	..	..	....	....	..	..	..	..	..	—54,000	..

Lloyd Barrage and Canals Construction for the year 1931-32.

O	P								
Miscellaneous	Maintenance	Minor Branches	Distributaries	Drainage and Protective Works	Watercourses	Special Tools and Plant	Losses on Stock	Total	Remarks
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,000	58,000	....	....	....	....	8,37,000	..	23,33,000	(a) The gross provision for cost of special Tools and Plant amounts to Rs. 19,12,700 and after deducting Rs. 2,95,500 on account of credits for depreciation, the net expenditure during 1931-32 will be Rs. 10,17,200. Out of the gross provision, Rs. 13,30,400 represent cost of stores to be obtained from abroad, Rs. 1,69,000 the customs duty thereon, and the rest is the expenditure on stores to be obtained in India (viz. Rs. 4,22,300). The amount of Rs. 19,12,700 is debitable to the following sub-heads:—
1,000	13,000	....	....	....	....	7,56,500	..	19,87,200	
....	1,300	....	....	....	....	21,200	300	30,100	
....	4,500	....	....	....	....	—1,25,400	..	1,88,100	
....	....	....	....	....	....	—4,72,100	..	—1,55,400	

	Rs.
"C-Works" ..	16,33,500
Special Tools and Plant ..	2,79,200
Total ..	19,12,700

9,000	76,800	....	....	....	....	10,17,200(a)	300	43,76,000
25,000	32,000	....	3,46,000	....	3,10,000	....	..	15,57,000
9,500	17,000	....	9,30,000	....	3,97,500	....	..	17,33,000
11,800	18,500	....	5,65,200	13,500	1,97,000	....	..	10,58,000
46,300	67,500	....	18,41,200	13,500	9,04,500	....	..	43,48,000
2,000	9,500	....	1,77,000	4,500	4,00,000	....	..	7,10,000
12,000	11,000	....	2,50,000	29,000	6,00,000	....	..	12,42,000
11,100	17,400	....	1,48,300	1,55,000	....	....	..	9,12,000
25,100	37,900	....	5,75,300	1,88,500	10,00,000	....	..	28,64,000
15,000	2,00,000	....	1,33,000	18,000	2,44,000	....	..	9,00,000
11,500	25,500	....	6,17,500	....	4,00,000	....	..	15,69,500
9,000	12,000	....	4,35,500	15,000	3,99,000	....	..	17,20,000
14,500	26,300	....	9,19,200	....	5,00,000	....	..	17,56,500
4,600	8,700	....	9,74,400	....	7,50,000	....	..	22,43,000
54,600	2,72,500	....	30,79,600	33,000	22,03,000	....	..	81,89,000
10,000	75,000	....	1,40,500	16,000	80,000	....	..	5,24,200
3,500	17,000	....	1,91,000	....	3,20,000	....	..	6,75,000
16,000	28,500	95,700	1,66,000	....	50,000	....	..	11,18,800
1,000	2,000	....	....	....	....	....	..	7,82,000
30,500	1,22,500	95,700	4,97,500	16,000	4,50,000	....	..	31,00,000
75,000	3,000	....	....	....	....	....	..	84,000
....	....	....	....	....	....	....	..	—54,000

Circle or Division	A Preliminary Expenses	B Land	C Works	D Regulators	E Falls	F Cross Drainage Works	G Bridges	H Escapes	K Buildings	L Earthwork	M Plantation
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
23. Add for rectangulation, sub-rectangulation and levelling work to be done by the Revenue Officer.	..	..	..	..	..	..	..	..	..	..	..
24. Add for Revenue Officer's Establishment charged to works excluding that employed on sub-rectangulation work.	..	..	..	..	..	..	..	..	..	..	..
Total, I—Works ..	21,200	62,000	32,36,100	7,77,100	47,300	3,49,000	3,48,500	1,93,600	5,33,000	44,43,900	1,41,300
Deduct on account of adjustment of the cost of settlement work to be done by Revenue Officer by debit to "5—Land Revenue"	..	..	..	..	..	..	..	..	..	..	..
Net Total ..	..	..	..	..	..	..	..	..	..	..	..

C—*contd.*

O	P								
Miscellaneous	Maintenance	Minor Branches	Distributaries	Drainage and Protective Works	Watercourses	Special Tools and Plant	Losses on Stock	Total	Remarks
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
....	....	....	....	....	....	....	..	1,33,000	
....	....	....	....	....	....	....	..	3,68,000	
2,40,500	5,80,200	95,700	59,93,600	2,51,000	45,47,500	(a) 10,17,200	300	2,34,50,000	
....	....	....	....	....	....	....	..	—20,000	
....	....	....	....	....	....	....	..	2,34,30,000	

Note.—Out of the gross provision of Rs. 19,12,700 for special tools and plant as stated at (a), the provision made for foreign stores comes to Rs. 14,90,400 as shown below :—

	Lloyd Barrage Circle.	Rohri Canal Circle.	Eastern Nara Circle.	North Western Circle.	Western Circle.	Total.
	Rs.					Rs.
Expenditure in England ..	13,30,400	..	..	..	..	13,30,400
Customs Duty ..	1,60,000	..	..	..	..	1,60,000
Total ..	14,90,400	..	..	..	..	14,90,400

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
		BARRAGE INCLUDING CANAL HEAD REGULATORS	Rs.	Rs.
		A—Preliminary		
Barrage including Canal Head Regulators, 4 Works.	1	Preliminary Expenses	5,00,000	3,117
		B—Land		
	2	Land on Sukkur side	5,00,000	4,81,753
	3	Land on Rohri side	10,00,000	2,42,222
		Total, B—Land ..	15,00,000	7,23,975
		C—Works		
		(Permanent Works)		
		I—Main Barrage	....	2,13,41,410
	4	Excavation	3,26,524	....
	5	Driving Piles	83,858	....
	6	Cross Piling	1,58,038	....
	7	Land abutments including foundations	1,04,493	....
	8	Floor under abutments and walls	1,23,809	....
	9	Floor under Right Bank Scouring Sluices	4,33,556	....
	10	Floor under Barrage proper	35,00,482	....
	11	Floor under Left Bank Scouring Sluices	5,72,882	....
	12	Superstructure for end abutments and Wing Walls ..	77,454	....
	13	Superstructure for Bridge proper	20,41,277	....
	14	Centering	2,60,926	....
	15	Barrage Gates	60,38,333	....
	16	Crane Track	22,074	....
	17	Cranes	23,505	....
	18	Motors, Trollies	24,485	....
	19	Lights	39,176	....
		II—Regulators		
		Regulators on the Left Bank	....	39,09,467
		(i) Items common (not provided for separately) to all Regulators on the Left Bank		
	20	Excavation	89,117	....
	20A	Regulators Gates	....	....
	21	Driving Piles	24,693	....
	22	Cost of Cross Piles	6,311	....
	23	Centering of Arches	13,277	....
		(ii) Khairpur West Canal Head Regulators		
	24	Floor	79,903	....
	25	Superstructure	1,28,172	....
	26	Electrical Motors	1,274	....
		(iii) Rohri Canal Head Regulators		
	27	Floor	2,89,584	....
	28	Superstructure	5,76,185	....
	29	Electric Motors	6,368	....
		(iv) Khairpur East Head Regulators		
	30	Floor	79,903	....
	31	Superstructure	1,28,172	....
	32	Electric Motors	1,274	....
		Carried over ..	....	....

D.

CANALS CONSTRUCTION.

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
1,252	.....	....	....	.....	1	
4,84,540	1,000	....	....	.....	2	
2,25,821	—1,000	—1,000	....	—1,000	3	
7,10,361	....	—1,000	....	—1,000		
....	.....	....	.....	.....		
....	.....	....	....	....	4	
.....	.....	.....	....	....	5	
....	.....	....	....	....	6	
....	.....	....	.....	.....	7	
....	....	.....	.....	.....	8	
....	5,25,000	....	....	....	9	
.....	.....	.....	.....	.....	10	
.....	.....	....	.....	.....	11	
.....	.....	.....	.....	.....	12	
1,11,44,041	15,33,000	8,49,000	.....	8,49,000	13	
....	22,000	21,000	.....	(a)21,000	14	(a) Includes Rs. 3,000 on account of compensation to workmen.
....	....	10,56,000	....	10,56,000	15	
.....	....	.....	.....	.....	16	
....	....	40,000	....	40,000	17	
....	....	.....	.....	.....	18	
....	....	....	....	....	19	
27,88,584	5,73,000	36,000	....	36,000		
.....	....	....	....	.....	20	
.....	.....	3,09,000	.....	3,09,000	20A	
.....	.....	.....	.....	.....	21	
.....	.....	.....	.....	.....	22	
....	....	....	....	....	23	
.....	....	....	....	.....	24	
.....	....	....	....	....	25	
.....	....	....	....	....	26	
.....	.....	....	.....	.....	27	
.....	.....	....	.....	.....	28	
.....	.....	....	.....	....	29	
.....	.....	....	....	.....	30	
....	....	....	....	....	31	
....	....	....	....	....	32	
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
		Brought forward ..	....	....
		(v) Eastern Nara Head Regulators		
Barrage including Canal Head Regulators, I—Works—*contd.*	33	Floor	3,40,769	....
	34	Superstructure	6,87,227	....
	35	Electric Motors	7,645	....
		(vi) Other items on the Left Bank		
	36	Connecting Walls between the Regulators ..	2,04,874	....
	37	Sloping Wing Wall at end	76,400	....
	38	Left Divide Wall	3,09,840	....
	38A	Regulator Gates, Left Works Division	....	....
		Regulators on the Right Bank		
		(i) Items common (not provided for separately) to all Regulators on the Right Bank	....	27,97,618
	39	Excavation	69,190	....
	40	Driving Piles	20,591	....
	41	Steel Sheet Piles	6,302	....
	42	Centering of Arches	9,699	....
	42A	Regulator Gates	....	....
		(ii) Dadu Canal Head Regulator		
	43	Floor	1,31,200	....
	44	Superstructure	2,38,948	....
	45	Electric Motors	2,545	....
		(iii) Rice Canal Head Regulators		
	46	Floor	2,89,447	....
	47	Superstructure	5,75,574	....
	48	Electric Motors	6,363	....
		(iv) North Western Perennial Canal Head Regulator		
	49	Floor	1,56,854	....
	50	Superstructure	2,94,412	....
	51	Electric Motors	3,818	....
		(v) Other items on the Right Bank		
	52	Connecting Wall between Regulators	2,34,242	....
	53	Sloping Wing Wall at the end	76,388	....
	54	Right Divide Wall	2,29,724	....
		III—Guide Banks. *Guide Bank on the Left Bank*		
	55	Bank work above and below Barrage	62,755	2,21,019
	56	Cutting work above and below Barrage	6,186	46,884
	57	Pitching work above and below Barrage	60,225	....
	58	Stone chips above and below Barrage	5,620	....
	59	Apron	1,54,682	....
	60	Concrete blocks below Barrage	5,375	....
		Guide Banks on the Right Bank including Bunder Wall		
	61	Bank work above and below Barrage	46,706	61,738
	62	Cutting work above and below Barrage	3,585	....
	63	Pitching work above and below Barrage	32,376	....
	64	Stone Chips above and below Barrage	2,824	....
	65	Apron chips above and below Barrage	78,669	....
	66	Concrete Blocks above and below Barrage ..	5,605	....
	67	Raising Bunder Wall and constructing Retaining Wall.	39,235	....
	67A	Installation of cables on Regulators and Barrage for supply of power to motors, etc.	....	1,06,531
	67B	Installation of cables for supply of lights on Regulators, Barrage, etc.	....	86,845
	67C	Loading, unloading, etc., Barrage Gates ..	....	....
	67D	Erection, removing re-fixing road and gate bridge centre.	....	....
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....	33	
....	....	....	....	....	34	
....	....	....	....	....	35	
....	....	....	....	....	36	
....	....	....	....	....	37	
1,16,164	9,20,000	4,19,000	....	4,19,000	38	
....	....	....	....	....	38A	
22,14,883	....	....	....	....		
....	....	....	....	....	39	
....	....	....	....	....	40	
—449	....	....	....	....	41	
....	....	....	....	....	42	
....	....	2,28,000	....	2,28,000	42A	
....	....	....	....	....	43	
....	1,000	2,000	....	2,000	44	
....	....	....	....	....	45	
....	....	....	....	....	46	
....	1,000	7,000	....	7,000	47	
....	....	....	....	....	48	
....	....	....	....	....	49	
....	1,000	4,000	....	4,000	50	
....	....	....	....	....	51	
....	....	....	....	....	52	
....	....	....	....	....	53	
76,126	6,44,000	4,22,000	....	(*b*) 4,22,000	54	(*b*) Includes Rs. 1,000 on account of compensation to workmen.
2,01,516	....	11,000	....	11,000	55	
48,312	....	....	....	....	56	
....	....	....	....	....	57	
....	....	....	....	....	58	
....	....	....	....	....	59	
....	....	....	....	....	60	
2,27,419	....	10,000	....	10,000	61	
....	....	....	....	....	62	
....	....	....	....	....	63	
....	....	....	....	....	64	
....	....	....	....	....	65	
....	....	....	....	....	66	
....	....	....	....	....	67	
443	500	1,05,000	....	1,05,000	67A	
....	500	86,000	....	86,000	67B	
3,998	....	10,000	....	10,000	67C	
798	....	30,000	....	30,000	67D	
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
		Brought forward ..	Rs.	Rs. ....
		Service Works.		
Barrage including Canal Head Regulators, I—Works —*contd.*	68	Railways	6,33,020	6,68,510
	69	Service Roads and Bunds	55,650	32,746
	70	Water Supply	1,30,200	2,23,162
	71	Alignment towers	42,000	7,463
	72	Pile driving and withdrawing	1,99,147	....
	72A	Sanitation	....	1,60,556
	72B	Maintenance of floating craft	....	9,73,133
	73	Wharves	42,420	2,65,485
	74	Cofferdams	50,400	32,02,023
	75	Pumping	17,31,000	10,74,802
	76	Stores Depot	59,850	....
	77	Carriage of stores	3,07,650	40,692
	78	Lighting and Fans	1,45,950	....
	79	Telegraphs and Telephones	35,511	72,796
	80	Core Boxes and Moulds for Block Yards	50,700	....
	80A	Block Moulding Yard		
	80B	Running expenses of Electric Power Plant ..	....	—2,09,089
	80C	Running expenses of miscellaneous Plant	....	1,53,280
	80D	Running expenses of Railways	....	....
	80E	Supply of current to works and streets including maintenance and repairs.	....	1,81,329
	81	Lighting Works Yard area	....	64,000
		Total, C—Works ..	2,32,64,498	3,54,82,460
		K—Buildings.		
	82	Officers' Bungalows (19)	6,20,000	5,92,850
	83	Office buildings	3,00,000	2,97,894
	84	Hospitals, Workshops, Sheds for Stores	3,50,000	8,16,010
	85	Quarters for subordinates, clerks, menials, etc. (447) ..	9,00,000	9,37,942
	85A	Power House and transmission lines	....	....
	85B	Inspection Bungalow	30,000	29,440
	85C	Distribution of additional light on Lloyd Barrage ..	....	6,990
	86	Providing meters in Bungalows	....	6,840
	86A	Water Supply	2,00,000	1,82,891
	86B	Karachi Buildings*	....	....
	86C	Roads	1,00,000	99,701
		Total, K—Buildings ..	25,00,000	29,70,588
	87	O—Miscellaneous	2,00,000	1,03,771
	88	P—Maintenance	2,00,000	3,25,563
	89	Unforseen items	1,05,67,608	....
	90	Less on stock	....	5,336
		Total, I—Works ..	3,87,32,106	3,96,14,750
		Special Tools and Plant.		
	91	Railways	27,00,000	27,31,542
	92	Fleet	48,50,000	47,66,839
	93	Cranes	8,70,000	5,66,265
	94	Pumping Plant for Cofferdams	3,25,000	2,32,405
	95	Pile Drivers	12,40,000	11,69,717
	96	Stone Crushers and Concrete Mixers	1,36,000	1,38,936
	97	Moulds for Blocks	2,50,000	1,00,154
	98	Air Compressors and Pneumatic Tools	1,25,000	49,092
	99	Diving Gear and Apparatus	78,000	20,509
	100	Workshops	2,47,000	1,61,338
	101	Water Supply Plant	2,64,000	1,54,165
	102	Motor Mills	2,36,000	2,34,633
	103	Electric Power Plant and transmission lines ..	20,00,000	12,51,277
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
5,23,712	35,100	18,500	.....	18,500	68	
39,690	—800	....	.....	....	69	
1,71,756	49,000	49,000	.....	49,000	70	
....	....	....	.....	....	71	
....	....	....	....	....	72	
1,31,958	50,850	45,150	.....	45,150	72A	
7,65,476	2,61,900	3,16,550	....	3,16,550	72B	
2,52,928	13,000	....	.....	....	73	
26,55,048	11,09,000	5,35,000	.....	5,35,000	74	
6,80,593	2,92,000	1,08,000	....	1,08,000	75	
....	....	....	....	....	76	
—17,003	8,000	9,600	....	9,600	77	
....	....	....	....	....	78	
52,336	14,500	12,000	.....	12,000	79	
....	....	....	....	....	80	
—1,18,496	—1,41,500	16,000	.....	16,000	80A	
29,646	....	....	....	....	80B	
.....	.....	7,000	....	7,000	80C	
1,38,986	50,000	40,000	....	40,000	80D	
					80E	
55,456	13,000	10,000	....	10,000	81	
2,21,83,874	59,75,050	48,11,800	....	48,11,800		
6,05,522	....	....	....	....	82	
2,54,581	1,268	1,000	....	1,000	83	
7,10,577	—12,318	—8,700	....	—8,700	84	
8,93,241	—2,500	....	....	....	85	
....	....	—7,500	....	—7,500	85A	
28,966	....	....	....	....	85B	
6,743	....	....	....	....	85C	
5,824	....	....	....	....	86	
1,29,125	—9,500	—11,500	....	—11,500	86A	
70,760	....	....	....	....	86B	
1,11,045	....	....	....	....	86C	
28,16,384	—23,050	—26,700	....	—26,700		
97,290	10,100	9,000	....	9,000	87	
2,94,549	76,000	76,900	....	76,900	88	
....	....	....	....	....	89	
26,072	300	300	....	300	90	
2,61,29,782	60,38,400	48,70,300	....	48,70,300		
24,62,928	—78,055	....	....	....	91	
44,27,821	—2,68,000	....	....	....	92	
4,98,875	—59,800	....	....	....	93	
1,35,328	—30,200	....	....	....	94	
9,28,366	—1,42,800	....	....	....	95	
94,152	—7,300	....	....	....	96	
1,00,154	....	....	....	....	97	
44,980	....	....	....	....	98	
2,965	—7,200	....	....	....	99	
1,66,795	—15,497	....	....	....	100	
1,41,487	—8,504	....	....	....	101	
1,87,439	—30,000	....	....	....	102	
14,62,971	13,000	3,000	....	3,000	103	
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
		Brought forward ..	....	....
		Special Tools and Plant—contd.		
Barrage including Canal Head Regulators, I—Works —*concld.*	104	Steel Sheet Piling	21,10,000	18,16,276
	105	Arch Centres and supports	6,00,000	....
	106	Scientific Instruments	....	....
	107	Disintegrators	19,000	....
	108	Miscellaneous Tools and Plant	7,50,000	3,48,597
	109	Quarry Plant	12,00,000	5,00,000
	110	Stone Dressing Plant	8,00,000	4,55,000
	111	Block Yard Plant	2,00,000	1,58,641
	112	Repairs	....	18,10,000
	112A	Customs	....	7,06,554
	113	Piles and Gate required for Gates	....	....
	114	Contingencies	....	57,500
	115	Miscellaneous items, e.g., unallocated items ..	....	....
		Total, VI—Special Tools and Plant ..	1,90,00,000	1,76,31,440
		Deduct—Depreciation charges included in rates ..	....	....
		Deduct—Realization from sale of land Pile Drivers ..	....	....
		Deduct—Credits on account of heavy repairs to plant included in the estimated cost of works.	....	....
		Net Total, VI—Special Tools and Plant ..	1,90,00,000	1,76,31,440
		Add—On account of certain adjustments since made by journal entries, after closing accounts for 1929-30.	....	....
		Total, I—Works ..	5,77,32,106	5,72,46,190

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
16,89,075	30,600	....	....	....	104	
....	....	....	....	....	105	
....	....	....	....	....	106	
....	....	....	....	....	107	
3,07,745	—5,300	5,000	....	5,000	108	
3,17,865	—72,424	....	....	....	109	
2,18,429	....	....	....	....	110	
1,56,490	....	....	....	....	111	
7,41,449	1,91,280	2,71,200	....	2,71,200	112	
6,89,902	....	....	....	....	112A	
....	25,41,100	....	....	....	113	
....	....	....	....	....	114	
....	....	....	....	....	115	
1,48,35,216	20,50,900	2,79,200	....	2,79,200		
—23,31,760	—3,05,400	—7,92,300	....	—7,92,300		
—14,500	....	....	....	....		
—4,36,701	—1,88,900	—1,03,200	....	—1,03,200		
1,20,52,255	15,56,600	—6,16,300 (a)	....	—6,16,300 (a)		
3,46,342	....	....	....	....		
3,85,28,379	75,95,000	42,54,000	....	42,54,000		

(a) In Appendix C the total provision for Special Tools and Plant is Rs. 10,17,200. This differs from the figures in column 9 of this statement because the Plant, etc., chargeable to C—Works is also included in Appendix C.

	Rs.
Total provision for Special Tools and Plant is	19,12,700
Deduct—Chargeable to "C"—Works	16,33,500
Special Tools and Plant ..	2,79,200
Credit on account of depreciation, etc. ..	— 3,95,500
	— 6,16,300

APPENDIX

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
		Brought forward ..	Rs.	Rs. ....
Rohri Canal and Khairpur State Canal, I—Works.		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS		
		Rohri Canal (Main Line)		
	1	A—Preliminary Expenses	4,75,000	62,323
	2	B—Land	6,00,000	9,26,430
	3	D—Regulators (7 Nos.)	8,47,700	11,49,179
	4	E—Falls (3 Nos.)	5,17,700	3,16,878
	5	F—Cross Drainage Works	75,000	....
	6	G—Bridges (15 Nos.)	13,14,825	7,92,524
	7	H—Escapes	7,49,689	9,16,969
	8	K—Buildings	15,13,300	10,65,765
		Details		
		(a) Inspection Bungalows and Rest Houses ..	Final details not yet decided.	6,33,139
		(b) Residential Bungalows		1,61,350
		(c) Office Buildings		2,04,217
		(d) Quarters		4,265
		(e) Other Buildings		62,794
	9	L—Earthwork	1,06,58,189	1,39,58,926
	10	M—Plantation	1,49,268	44,716
	11	O—Miscellaneous	1,50,000	75,180
	12	P—Maintenance	3,42,284	1,56,666
	13	Minor Branches	13,28,732	34,19,084
	14	Distributaries	32,58,488	
	15	Drainage and Protective Works	21,70,219	7,424
	16	Watercourses	23,37,012	22,826
		Total ..	2,64,87,406	2,29,14,890
		Deduct—Recoveries from Zamindars and Colonists ..	—23,37,012	....
		Net Total, Rohri Canal Main Line ..	2,41,50,394	2,29,14,890
		Naulakhi Branch		
	17	A—Preliminary Expenses	....	5,931
	18	B—Land	....	7,106
	19	D—Regulators	....	22,867
	20	F—Cross Drainage Works	....	....
	21	G—Bridges	....	20,271
	22	K—Buildings	....	14,137
		Details		
		(a) Inspection Bungalows and Rest Houses ..	....	9,697
		(b) Office Buildings	....	....
		(c) Other Buildings	....	4,440
	23	L—Earthwork	....	2,02,264
	24	M—Plantation	....	....
	25	O—Miscellaneous	....	2,566
	26	P—Maintenance	....	4,731
	27	Outlets	....	....
	28	Distributaries and Minors	....	3,69,032
	29	Drainage and Protective Works	....	....
	30	Watercourses	....	8,139
		Total, Naulakhi Branch ..	....	6,57,044
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
69,248	....	....	....	....	1	
7,76,434	3,600	....	4,700	4,700	2	
3,00,252	5,41,010	99,000	....	99,000	3	
95,427	1,43,600	19,000	....	19,000	4	
....	....	....	1,20,000	1,20,000	5	
3,51,324	4,76,300	18,100	5,000	23,100	6	
5,36,671	2,20,000	1,15,100	25,000	1,40,100	7	
9,65,151	2,98,010	47,200	1,02,550	1,49,750	8	
5,63,258	1,04,000	33,700	28,600	62,300		
1,60,884	1,030	9,500	1,000	10,500		
1,91,595	50,100	....	44,900	44,900		
4,278	....	4,000	....	4,000		
45,136	52,880	....	28,050	28,050		
1,18,29,787	9,24,000	5,87,610	95,420	6,83,030	9	
20,439	25,570	24,700	20,500	45,200	10	
1,40,290	22,200	18,300	11,300	29,600	11	
1,18,685	46,960	1,38,580	16,800	1,55,380	12	
17,58,874	7,09,190	7,96,300	4,57,870	12,54,170	13 and 14	
6,633	3,500	....	33,000	33,000	15	
6,782	55,920	2,00,500	4,33,500	6,34,000	16	
1,69,75,997	33,79,860	20,64,390	13,25,640	33,90,030	..	
....	....	....	....	....	..	
1,69,75,997	33,79,860	20,64,390	13,25,640	33,90,030	..	
5,998	....	....	....	....	17	
8,401	....	1,500	....	1,500	18	
4,664	16,500	4,500	....	4,500	19	
....	5,000	40,000	....	40,000	20	
4,318	15,500	2,000	....	2,000	21	
11,052	1,800	....	2,500	2,500	22	
8,834	....	....	....	....		
....	....	....	....	....		
2,218	1,800	....	2,500	2,500		
97,494	60,000	16,400	....	16,400	23	
....	....	....	....	....	24	
1,494	690	1,900	....	1,900	25	
2,006	2,420	25,000	....	25,000	26	
....	....	....	....	....	27	
2,73,982	62,475	43,000	19,000	62,000	28	
....	....	....	....	....	29	
6,633	12,600	1,000	1,03,500	1,04,500	30	
4,15,142	1,76,985	1,35,300	1,25,000	2,60,300		
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
		Brought forward ..	....	....
Rohri Canal and Khairpur State Canal, I—Works —*contd.*		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS—*contd.*		
		Mehrabpur Branch		
	31	A—Preliminary Expenses	....	3,320
	32	B—Land	....	6,063
	33	D—Regulators	....	21,616
	34	G—Bridges	....	9,412
	35	K—Buildings	....	1,229
		Details		
		(a) Inspection Bungalows	....	....
		(b) Office Buildings	....	....
		(c) Other Buildings	....	1,229
	36	L—Earthwork	....	52,955
	37	M—Plantation	....	....
	38	O—Miscellaneous	....	1,434
	39	P—Maintenance	....	1,919
	40	Distributaries and Minors	....	4,87,995
	41	Drainage and Protective Works	....	....
	42	Watercourses	....	8,725
		Total, Mehrabpur Branch ..	....	5,94,668
		Khairpur Feeder East		
	43	A—Preliminary Expenses	2,000	1,566
	44	B—Land	60,000	1,03,437
	45	D—Regulators	....	....
	46	G—Bridges	57,600	27,713
	47	L—Earthwork	3,26,600	4,70,515
	48	M—Plantation	2,604	....
	49	O—Miscellaneous	8,400	1,282
	50	P—Maintenance	4,557	....
	50A	Distributaries	97,889	....
		Total, Khairpur Feeder East ..	5,59,650	6,04,813
		Khairpur Feeder West		
	51	A—Preliminary Expenses	300	....
	52	B—Land	20,000	....
	53	L—Earthwork	61,259	....
	54	M—Plantation	410	....
	55	O—Miscellaneous	4,000	....
	56	P—Maintenance	375	....
		Total, Khairpur Feeder West ..	86,344	....
		Sehra Branch		
	57	A—Preliminary Expenses	3,000	4,455
	58	B—Land	9,000	82,226
	59	D—Regulators	50,500	40,223
	60	G—Bridges	26,000	17,251
	61	K—Buildings	81,300	56,682
		Details		
		(a) Office Buildings	Detailed distribution not made.	11,464
		(b) Inspection Bungalows		45,218
		(c) Other Buildings		....
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
3,320	....	....	....	....	31	
3,293	50	1,500	....	1,500	32	
420	20,900	3,500	....	3,500	33	
2,184	3,400	2,000	....	2,000	34	
....	1,200	....	2,500	2,500	35	
....	....	....	....	....		
....	....	....	....	....		
....	1,200	....	2,500	2,500		
1,00,743	500	4,800	....	4,800	36	
....	....	....	....	....	37	
1,347	70	1,100	....	1,100	38	
934	1,000	25,000	....	25,000	39	
2,79,419	1,22,125	43,000	19,000	62,000	40	
....	....	....	....	....	41	
3,589	14,200	1,000	1,04,500	1,05,500	42	
3,95,240	1,63,445	81,900	1,26,000	2,07,900		
1,566	....	....	....	....	43	
89,471	....	....	....	....	44	
....	5,000	10,000	....	10,000	45	
14,596	11,300	....	....	....	46	
4,57,093	10,000	19,400	....	19,400	47	
....	....	....	....	....	48	
1,137	....	2,000	....	2,000	49	
....	1,000	25,000	....	25,000	50	
....	....	....	....	....	50A	
5,63,863	27,300	56,400	....	56,400		
971	39,250	41,000	....	41,000	51	
17,922	....	....	....	....	52	
....	....	....	....	....	53	
....	....	....	....	....	54	
....	....	....	....	....	55	
....	....	....	....	....	56	
18,893	39,250	41,000	....	41,000		
4,455	....	....	....	....	57	
69,736	500	....	....	....	58	
5,303	33,000	4,000	....	4,000	59	
13,940	1,000	....	....	....	60	
52,514	3,000	....	10,000	10,000	61	
10,640	1,500	....	....	....		
41,874	....	....	....	....		
....	1,500	....	10,000	10,000		
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
		Brought forward ..	Rs.	Rs. ....
Rohri Canal and Khairpur State Canal, I—Works—*contd.*		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS—*contd.*		
		Sehra Branch—concld.		
	62	L—Earthwork	2,11,000	1,18,201
	63	M—Plantation	8,138	....
	64	O—Miscellaneous	9,000	2,369
	65	P—Maintenance	9,444	2,021
	66	Distributaries and Minors	1,95,556	4,39,247
	67	Watercourses	1,99,998	10,257
		Total ..	8,02,936	7,72,932
		Deduct—Recoveries from Zamindars and Colonists ..	—1,99,998	....
		Net Total, Sehra Branch ..	6,02,938	7,72,932
		Nasrat Branch		
	68	A—Preliminary Expenses	3,000	15,273
	69	B—Land	8,000	17,366
	70	D—Regulator (No. 1)	1,30,000	2,98,486
	71	E—Falls	3,000	....
	72	G—Bridges	87,525	18,722
	73	K—Buildings	1,79,400	89,286
		Details		
		(*a*) Office Buildings	Detailed distribution not made.	22,305
		(*b*) Inspection Bungalows		65,060
		(*c*) Quarters		793
		(*d*) Other Buildings		1,128
	74	L—Earthwork	3,68,200	3,78,313
	75	M—Plantation	7,718	....
	76	O—Miscellaneous	14,000	14,714
	77	P—Maintenance	14,088	9,671
	78	Minor Branches	1,11,667	14,65,233
	79	Distributaries	7,77,761	
	80	Watercourses	5,74,461	43,237
	81	Drainage and Protective Works	.....	5,697
		Total ..	22,78,820	23,55,998
		Deduct—Recoveries from Zamindars and Colonists ..	—5,74,461	....
		Net Total, Nasrat Branch ..	17,04,359	23,55,998
		Dad Branch		
	82	A—Preliminary Expenses	3,000	3,863
	83	B—Land	8,000	19,072
	84	D—Regulators	50,500	24,272
	85	E—Falls	....	....
	86	F—Cross Drainage Works	.....	....
	87	G—Bridges	16,650	9,542
	88	H—Escapes	....	....
	89	K—Buildings	88,400	82,069
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
99,895	2,000	5,000	....	5,000	62	
....	500	....	1,000	1,000	63	
2,067	500	....	2,500	2,500	64	
1,593	3,000	....	2,500	2,500	65	
2,77,806	1,04,100	1,14,000	....	1,14,000	66	
21,137	16,000	....	75,000	75,000	67	
5,48,246	1,63,600	1,23,000	91,000	2,14,000		
....	....	....	....	....		
5,48,246	1,63,600	1,23,000	91,000	2,14,000		
15,243	500	....	....	....	68	
17,673	2,500	....	....	....	69	
18,364	1,86,000	1,00,000	....	1,00,000	70	
....	....	....	....	....	71	
1,653	12,000	10,000	....	10,000	72	
75,526	23,000	....	50,000	50,000	73	
....	....	....	....	....		
....	....	....	....	....		
21,362	5,000	....	13,000	13,000		
53,139	12,000	....	....	....		
....	....	....	20,000	20,000		
1,025	6,000	....	17,000	17,000		
1,39,002	35,000	1,75,000	....	1,75,000	74	
....	1,000	....	2,000	2,000	75	
7,581	2,000	....	8,000	8,000	76	
6,291	3,300	....	15,000	15,000	77	
7,12,375	3,18,000	4,58,000	....	4,58,000	78 and 79	
15,872	50,000	....	2,75,000	2,75,000	80	
5,253	....	....	....	....	81	
10,14,837	6,33,300	7,43,000	3,50,000	10,93,000		
....	....	....	....	....		
10,14,837	6,33,300	7,43,000	3,50,000	10,93,000		
3,565	....	....	....	....	82	
12,472	....	....	....	....	83	
5,763	11,000	....	....	....	84	
....	....	3,000	....	3,000	85	
....	....	....	....	....	86	
6,682	2,000	....	....	....	87	
....	....	....	....	....	88	
78,331	3,000	500	....	500	89	
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
Rohri Canal and Khairpur State Canal, Works—*contd.*		Brought forward ..	Rs.	Rs. ....
		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS—*contd.*		
		Details		
		(*a*) Inspection Bungalows	Detailed Distribution not made.	60,933
		(*b*) Office Buildings		19,886
		(*c*) Other Buildings		1,250
	90	L—Earthwork	1,18,500	95,503
	91	M—Plantation	7,612	290
	92	O—Miscellaneous	8,000	2,151
	93	P—Maintenance	9,255	5,989
	94	Distributaries and Minors	3,30,275	3,91,407
	95	Watercourses	2,61,207	2,578
		Total ..	9,01,399	6,36,736
		Deduct—Recoveries from Zamindars and Colonists ..	—2,61,207	....
		Net Total, Dad Branch ..	6,40,192	6,36,736
		Thul Branch		
	96	A—Preliminary expenses	....	2,867
	97	B—Land	....	17,083
	98	D—Regulators	....	28,327
	99	G—Bridges	....	....
	100	L—Earthwork	....	48,883
	101	M—Plantation	....	....
	102	O—Miscellaneous	....	718
	103	P—Maintenance	....	....
	104	Distributaries and Minors	....	2,82,506
	105	Watercourses	....	1,726
		Total, Thul Branch ..	....	3,82,110
		Hala Branch		
	106	A—Preliminary expenses	3,000	1,633
	107	B—Land	8,000	17,803
	108	D—Regulators	37,000	19,983
	109	G—Bridges	17,900	12,717
	110	K—Buildings	81,200	54,292
		Details		
		(*a*) Office Buildings	Detailed distribution not made.	7,524
		(*b*) Inspection Bungalows		44,525
		(*c*) Other Buildings		2,243
	111	L—Earthwork	1,47,300	1,16,794
	112	M—Plantation	6,930	1,176
	113	O—Miscellaneous	5,000	67
	114	P—Maintenance	8,363	1,927
	115	Distributaries and Minors	3,02,720	5,43,697
	116	Watercourses	2,15,847	528
		Total ..	8,33,260	7,70,617
		Deduct—Recoveries from Zamindars and Colonists ..	—2,15,847	....
		Net Total, Halla Branch ..	6,17,413	7,70,617
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
58,263	1,400	500	....	500		
18,936	....	....	....	....		
1,132	1,600	....	....	....		
78,304	....	4,000	....	4,000	90	
278	500	2,000	....	2,000	91	
1,849	2,000	1,000	....	1,000	92	
4,481	2,000	2,000	....	2,000	93	
2,36,059	98,000	71,500	....	71,500	94	
3,793	17,000	60,000	....	60,000	95	
4,31,577	1,35,500	1,44,000	....	1,44,000		
....	....	....	....	....		
4,31,577	1,35,500	1,44,000	....	1,44,000		
2,867	....	....	....	....	96	
7,565	....	....	....	....	97	
60	8,000	16,000	....	16,000	98	
....	....	....	....	....	99	
323	14,000	19,000	....	19,000	100	
....	....	....	....	....	101	
542	....	....	....	....	102	
....	....	....	....	....	103	
1,26,345	85,000	77,000	....	77,000	104	
2,897	20,000	49,000	....	49,000	105	
1,40,599	1,27,000	1,61,000	....	1,61,000		
5,155	....	....	....	....	106	
14,329	300	....	....	....	107	
4,205	5,000	....	....	....	108	
465	6,000	....	....	....	109	
44,552	9,000	....	....	....	110	
7,075	....	....	....	....		
36,751	9,000	....	....	....		
726	....	....	....	....		
35,012	35,000	....	10,000	10,000	111	
1,692	3,000	....	1,200	1,200	112	
67	500	....	2,000	2,000	113	
1,637	500	....	3,000	3,000	114	
3,79,068	88,200	....	69,250	69,250	115	
1,193	15,000	....	1,00,000	1,00,000	116	
4,87,375	1,62,500	....	1,85,450	1,85,450		
....	....	....	....	....		
4,87,375	1,62,500	....	1,85,450	1,85,450		
....	....	....	....	....	..	

Minor Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
		Brought forward ..	....	....
		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS—*contd.*		
		Ali Bahar Branch.		
Rohri Canal and Khairpur State Canals, I—Works—*contd.*	117	A—Preliminary expenses	....	2,276
	118	B—Land	....	5,658
	119	D—Regulators	....	16,686
	120	G—Bridges	....	12
	121	L—Earthwork	....	34,450
	122	M—Plantation	....	....
	123	O—Miscellaneous	....	479
	124	P—Maintenance	....	536
	125	Distributaries and Minors	....	3,23,519
	126	Watercourses	....	....
		Total, Ali Bahar Branch ..	....	3,83,616
		Tando Adam Branch.		
	127	A—Preliminary expenses	....	5,533
	128	B—Land	....	19,185
	129	D—Regulators	....	15,941
	130	E—Falls	....	....
	131	G—Bridges	....	19,040
	132	L—Earthwork	....	1,19,764
	133	M—Plantation	....	....
	134	O—Miscellaneous	....	1,679
	135	P—Maintenance	....	1,373
	136	Distributaries and Minors	....	3,69,584
	137	Watercourses	....	....
		Total, Tando Adam Branch ..	....	5,52,099
		Shahdadpur Jam Branch.		
	138	A—Preliminary expenses	....	2,267
	139	B—Land	....	16,094
	140	D—Regulators	....	17,627
	141	G—Bridges	....	7,123
	142	L—Earthwork	....	1,07,012
	143	M—Plantation	....	....
	144	O—Miscellaneous	....	1,226
	145	P—Maintenance	....	....
	146	Distributaries and Minors	....	4,35,549
	147	Watercourses	....	....
		Total, Shahdadpur Jam Branch ..	....	5,36,898
		Sarfraz Branch.		
	148	A—Preliminary expenses	....	4,800
	149	B—Land	....	6,429
	150	D—Regulators	....	19,468
	151	G—Bridges	....	5,031
	152	L—Earthwork	....	55,031
	153	M—Plantation	....	....
	154	O—Miscellaneous	....	287
	155	P—Maintenance	....	798
	156	Distributaries and Minors	....	3,82,366
	157	Watercourses	....	1,095
		Total, Sarfraz Branch ..	....	4,85,305
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
....	....	....	....	....	..	
2,277	....	....	....	....	117	
1,953	....	....	....	....	118	
10,348	....	....	....	....	119	
....	....	....	....	....	120	
25,692	....	....	8,200	8,200	121	
....	....	....	1,050	1,050	122	
147	300	....	250	250	123	
537	....	....	600	600	124	
1,91,881	....	....	96,750	96,750	125	
506	25,610	....	1,00,000	1,00,000	126	
2,33,341	25,910	....	2,06,850	2,06,850		
5,572	....	....	....	....	127	
15,990	....	....	1,010	1,010	128	
....	12,800	....	8,330	8,330	129	
....	....	....	....	....	130	
....	....	....	3,300	3,300	131	
1,15,475	....	....	5,200	5,200	132	
....	....	....	3,550	3,550	133	
147	....	....	600	600	134	
806	....	....	1,200	1,200	135	
1,68,511	2,36,260	....	61,880	61,880	136	
1,432	25,620	....	1,00,000	1,00,000	137	
3,07,933	2,74,680	....	1,85,070	1,85,070		
4,445	....	....	....	....	138	
13,548	....	....	....	....	139	
....	22,700	....	....	....	140	
5,000	....	....	230	230	141	
682	....	....	90,000	90,000	142	
....	....	....	7,800	7,800	143	
591	....	....	1,000	1,000	144	
....	....	....	1,200	1,200	145	
1,04,290	1,70,030	....	2,39,950	2,39,950	146	
348	25,620	....	1,00,000	1,00,000	147	
1,28,904	2,18,350	....	4,40,180	4,40,180		
4,800	....	....	....	....	148	
7,230	....	....	....	....	149	
1,449	12,000	5,900	....	5,900	150	
768	1,000	3,300	....	3,300	151	
45,686	8,000	11,000	....	11,000	152	
....	....	....	....	....	153	
149	1,250	2,400	....	2,400	154	
....	300	....	500	500	155	
1,17,045	67,400	2,14,600	7,000	2,21,600	156	
112	....	....	1,00,000	1,00,000	157	
1,77,239	89,950	2,37,200	1,07,500	3,44,700		
....	....	....	....	....		

Minor Head.	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
		Brought forward ..	....	....
		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS—*concld.*		
		Nasir Branch.		
Rohri Canal and Khairpur State Canal, I—Works—*concld.*	158	A—Preliminary expenses	10,000	23,056
	159	B—Land	40,000	1,12,954
	160	D—Regulators	92,300	2,06,581
	161	E—Falls	....	....
	162	F—Cross Drainage Works	....	....
	163	G—Bridges	1,29,300	68,351
	164	K—Buildings	2,34,100	1,84,005
		Details.		
	(a)	Office Buildings	Detailed distribution not made.	19,178
	(b)	Inspection Bungalows		1,50,562
	(c)	Other Buildings		14,265
	165	L—Earthwork	8,63,700	9,50,740
	166	M—Plantation	24,990	2,010
	167	O—Miscellaneous	20,000	7,689
	168	P—Maintenance	31,157	9,449
	169	Distributaries and Minors	7,78,677	15,72,405
	170	Watercourses	6,31,523	5,580
		Total ..	28,55,747	31,43,420
		Deduct—Recoveries from Zamindars and colonists ..	—6,31,523	....
		Net Total, Nasir Branch ..	22,24,224	31,43,420
		Hyderabad Branch.		
	171	A—Preliminary expenses	3,000	4,432
	172	B—Land	10,000	21,309
	173	D—Regulators	53,000	46,243
	174	G—Bridges	17,175	16,113
	175	K—Buildings	88,400	73,411
		Details.		
	(a)	Offices	Detailed distribution not made.	9,232
	(b)	Inspection Bungalows		61,697
	(c)	Other Buildings		2,482
	176	L—Earthwork	1,69,700	1,55,067
	177	M—Plantation	6,169	....
	178	O—Miscellaneous	7,000	5,417
	179	P—Maintenance	7,956	7,635
	180	Distributaries and Minors	2,88,393	3,39,180
	181	Watercourses	2,29,621	1,449
		Total ..	8,80,414	6,70,256
		Deduct—Recoveries from Zamindars and colonists ..	—2,29,621	....
		Net Total, Hyderabad Branch ..	6,50,793	6,70,256
	182	Special Tools and Plant	10,73,208	....
		Add—on account of adjustments made by journal entries after closing accounts for 1929-30 ..	....	....
		Total, Rohri Canal System and Khairpur Feeders ..	3,23,09,515	3,55,11,402

D—*contd.*

Outlay		Budget for 1931-32				
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total	Item No.	Remarks
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
17,107	....	....	....	....	158	
45,672	4,500	2,760	....	2,760	159	
20,040	92,000	35,930	....	35,930	160	
....	....	....	....	....	161	
....	....	....	....	....	162	
1,27,844	32,670	9,100	....	9,100	163	
1,13,388	40,300	49,390	34,300	83,690	164	
17,404	600	10,400	....	10,400		
95,984	38,500	38,990	....	38,990		
....	1,200	....	34,300	34,300		
5,71,123	39,000	2,26,000	....	2,26,000	165	
584	1,360	....	960	960	166	
3,642	1,600	1,520	....	1,520	167	
5,990	3,890	....	3,240	3,240	168	
4,65,783	6,57,000	4,49,780	45,490	4,95,270	169	
224	....	....	2,50,000	2,50,000	170	
13,71,397	9,22,320	7,74,480	3,33,990	11,08,470		
....	....	....	....	....		
13,71,397	9,22,320	7,74,480	3,33,990	11,08,470		
4,431	....	....	....	....	171	
21,625	....	....	....	....	172	
14,170	13,000	....	....	....	173	
9,950	6,450	....	....	....	174	
68,062	4,100	1,200	5,100	6,300	175	
9,414	....	....	....	....		
58,542	....	1,200	....	1,200		
104	4,100	....	5,100	5,100		
1,41,366	4,000	3,000	....	3,000	176	
....	500	....	500	500	177	
3,723	700	400	....	400	178	
4,469	1,440	....	1,440	1,440	179	
2,09,475	51,860	58,030	10,980	69,010	180	
112	10,000	....	1,50,000	1,50,000	181	
4,77,383	92,050	62,630	1,68,020	2,30,650		
....	....	....	....	....		
4,77,383	92,050	62,630	1,68,020	2,30,650		
....	....	8,000	....	8,000	182	
3,16,284	....	....	....	....		
2,40,04,259	66,32,000	46,32,300	36,44,700	82,77,000		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
	2	3	4	4 (*a*)
			Rs.	Rs.
		EASTERN NARA CANAL SYSTEM.		
		A—Supply Channel.		
EASTERN NARA CANAL SYSTEM.	1	A—Preliminary expenses	69,197	10,950
	2	B—Land	1,71,748	4,87,446
	2A	C—Works	....	8,662
	3	G—Bridges	5,48,250	4,95,047
	4	K—Buildings	22,500	....
	5	L—Earthwork	31,64,570	34,57,905
	6	M—Plantation	6,720	5,358
	7	O—Miscellaneous	5,059	7,129
	7A	P—Maintenance	....	1,140
		Total, II—Main Canal and Branches ..	39,88,044	44,73,637
		III—Distributaries.		
		A—Preliminary expenses	....	1,474
		B—Land	....	46,628
		C—Works	....	....
		D—Regulators	....	....
		E—Falls	....	....
		G—Bridges	....	....
		L—Earthwork	....	....
		O—Miscellaneous	....	2,970
		VI—Special Tools and Plant	....	....
		Total, III—Distributaries ..	....	51,072
		Total, Supply Channel ..	39,88,044	45,24,709
		(B) Containing Banks from head of natural channel to Makhi Weir and (C) Flood Diversion Bank.		
	8	A—Preliminary expenses	63,000	48,589
	9	B—Land	1,45,000	1,01,106
	10	C—Works	4,20,000	32,164
	10A	D—Regulators	....	80,792
	11	H—Escapes	....	26,133
	12	K—Buildings	3,40,000	2,50,408
		Details.		
		(*a*) Officer's Bungalow (1 No.)	Detailed distribution not made.	30,836
		(*b*) Office Buildings (4 Nos.)		45,847
		(*c*) Inspection Bungalows and Rest Houses (9 Nos.) ..		1,36,491
		(*d*) Quarters for Sub-Divisional Clerks, Menials, etc. (11 Nos.)		37,234
	13	L—Earthwork— (1) Containing Bank, Right Side	12,54,633	11,84,117
		(2) Flood Diversion Bank, Left Side	25,28,000	20,96,406
	14	M—Plantation	40,000	16,119
	15	O—Miscellaneous	1,19,367	1,07,247
	16	P—Maintenance	90,000	1,26,700
		III—Distributaries	....	6,181
		Total, Containing Banks from head of natural Channel to Makhi Weir and Flood Diversion Bank ..	50,00,000	40,75,962
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
10,215	....	....	....	....	1	
4,73,416	10,000	....	....	....	2	
....	4,000	....	8,658	8,658	2A	
2,22,855	1,67,000	....	....	....	3	
....	....	....	....	....	4	
18,00,273	4,51,500	4,53,800	....	4,53,800	5	
2,065	1,600	1,700	3,000	4,700	6	
3,882	2,500	2,253	....	2,253	7	
707	3,400	2,340	....	2,340	7A	
25,13,413	6,40,000	4,60,093	11,658	4,71,751		
1,231	....	....	....	....		
....	35,000	10,000	....	10,000		
....	....	5,000	....	5,000		
....	....	....	39,500	39,500		
....	....	....	1,500	1,500		
....	....	....	7,000	7,000		
....	7,000	80,000	....	80,000		
518	3,000	....	250	250		
....	....	....	5,000	5,000		
1,749	45,000	95,000	53,250	1,48,250		
25,15,162	6,85,000	5,55,093	64,908	6,20,001		
42,521	2,000	....	....	....	8	
85,803	....	....	....	....	9	
14,048	31,000	6,000	....	6,000	10	
38,658	25,000	....	....	....	10A	
13,132	7,000	....	....	....	11	
2,48,125	....	....	....	....	12	
30,836	....	....	....	....		
45,847	....	....	....	....		
1,34,846	....	....	....	....		
36,596	....	....	....	....		
10,21,775	2,58,400	1,26,000	22,000	1,48,000	13	
17,56,013	78,000	1,48,408	22,092	1,70,500		
15,236	6,400	....	4,000	4,000	14	
82,688	15,500	8,846	3,500	12,346	15	
95,645	33,100	18,653	....	18,653	16	
6,181	....	....	....	....		
34,20,730	4,66,400	3,07,907	51,592	3,59,499		
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
		(D) Mithrao Canal (Remodelling).		
		Mithrao Canal (Main Line).		
		(1) *Works.*		
EASTERN NARA CANAL SYSTEM—*contd.*	17	Head Works	1,22,729	....
		(2) *Main Canal and Branches.*		
	18	A—Preliminary expenses	30,513	21,734
	19	B—Land	54,120	6,269
	20	D—Regulators (6 Nos.)	2,30,608	2,51,712
	21	G—Bridges (8 Nos.)	1,38,148	28,162
	22	H—Escapes (2 Nos.)	4,00,000	....
	23	K—Buildings	1,86,909	1,75,317
		Details.		
		(a) Officer's Bungalow (1 No.)	31,000	30,650
		(b) Office Blocks (6 Nos.)	58,000	56,971
		(c) Inspection Bungalows and Rest Houses (6 Nos.) ..	33,000	41,551
		(d) Hospital Workshop and Store-shed (1 No.) ..	5,000	4,948
		(e) Quarters for Subordinates, Clerks, Menials, etc., (8 Nos.)	59,900	41,197
	24	L—Earthwork	11,28,616	9,91,557
	25	M—Plantation	90,773	800
	26	O—Miscellaneous	32,072	1,426
	27	P—Maintenance	20,199	13,989
		Total ..	23,11,949	14,90,966
		(3) *Distributaries.*		
	28	A—Preliminary expenses	9,32,351	26,826
	29	B—Land		55,936
	29A	D—Regulators		1,18,210
	29B	G—Bridges		5,684
	30	L—Earthwork		5,18,089
		M—Plantation		....
	31	O—Miscellaneous		12,483
	31A	Rectangulation		56,042
		Total ..	9,32,351	7,93,270
		(4) *Drainage and Protective Works.*		
	32	A—Preliminary expenses	6,006	240
	33	B—Land	40,335	....
	34	C—Works	42,643	....
	35	L—Earthwork	3,14,933	....
		Total ..	4,03,918	240
		V—Watercourses ..	....	....
		Total, Mithrao Canal (Main Line) ..	37,70,947	22,84,476
		Nabisar Branch.		
	36	A—Preliminary expenses	9,100	5,060
	37	B—Land	30,163	7,731
	38	D—Regulators (2 Nos.)	29,043	29,165
	39	G—Bridges (6 Nos.)	32,825	27,312
		H—Escapes	....	....
	40	K—Buildings	80,429	70,724

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....	17	
20,141	4,700	....	....	....	18	
5,527	8,000	....	....	....	19	
74,052	1,01,000	....	....	....	20	
3,552	16,000	....	....	....	21	
....	....	....	....	....	22	
1,72,881	....	....	6,000	6,000	23	
30,917	....	....	....	....		
57,102	....	....	....	....		
40,380	....	....	....	....		
4,901	....	....	....	....		
39,581	....	....	6,000	6,000		
2,01,774	2,95,700	2,17,000	....	2,17,000	24	
....	1,000	....	2,000	2,000	25	
1,422	....	....	2,000	2,000	26	
10,712	1,300	....	5,000	5,000	27	
5,80,061	4,27,700	2,17,000	15,000	2,32,000		
24,998	....	....	....	....	28	
4,029	44,000	....	....	....	29	
30,102	36,000	10,000	....	10,000	29A	
....	....	5,000	5,000	10,000	29B	
49,434	1,35,000	78,000	....	78,000	30	
....	....	....	1,500	1,500		
5,768	....	....	2,000	2,000	31	
56,042	....	....	....	....	31A	
1,70,373	2,35,000	93,000	8,500	1,01,500		
....	....	....	....	....	32	
....	....	....	....	....	33	
....	....	....	....	....	34	
....	....	....	....	....	35	
....	....	....	....	....		
....	90,000	....	4,00,000	4,00,000		
7,56,434	7,82,700	3,10,000	4,23,500	7,33,500		
5,003	....	....	....	....	36	
4,087	....	....	....	....	37	
11,738	14,000	2,000	....	2,000	38	
19,786	1,000	....	....	....	39	
....	15,000	....	7,000	7,000		
69,308	....	....	....	....	40	

Minor Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
		Brought forward ..	....	....
		Details.		
EASTERN NARA CANAL SYSTEM —*contd.*		(a) Office Blocks (1 No.)	6,000	5,727
		(b) Inspection Bungalow and Rest Houses (2 Nos.) ..	52,000	43,005
		(c) Quarters for clerks and Menials (4 Nos.) ..	22,429	21,992
	41	L—Earthwork	4,00,000	1,97,722
	42	M—Plantation	20,475	1,236
	43	O—Miscellaneous	12,074	15,501
	44	P—Maintenance	12,493	7,264
		Total ..	6,26,602	3,61,715
		III—Distributaries.		
	45	A—Preliminary expenses	Detailed distribution not made.	22,413
	46	B—Land		5,863
	47	D—Regulators		35,343
	48	G—Bridges		17,014
	49	L—Earthwork		2,97,100
	50	M—Plantation		....
	51	O—Miscellaneous		15,051
	52	P—Maintenance		430
	52A	Rectangulation		2,890
		Total ..	....	3,95,934
		V—Watercourses	....	513
		Total, Nabisar Branch ..	6,26,602	7,58,162
		Naokot Branch.		
	53	A—Preliminary expenses	9,510	5,872
	54	B—Land	33,497	35,031
	55	D—Regulators (4 Nos.)	45,573	58,458
	56	F—Cross Drainage works	88,000	....
	57	G—Bridges (5 Nos.)	24,005	14,107
		H—Escapes	....	1,394
	58	K—Buildings	1,21,037	1,15,568
		Details.		
		(a) Office blocks (2 Nos.)	12,000	11,508
		(b) Inspection Bungalows and Rest Houses (2 Nos.) ..	51,000	41,894
		(c) Quarters for clerks and menials (7 Nos.) ..	58,037	62,166
	59	L—Earthwork	3,00,000	4,42,551
	60	M—Plantation	24,570	560
	61	O—Miscellaneous	13,358	15,204
	62	P—Maintenance	14,690	6,404
		Total ..	6,74,240	6,95,149
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
6,205	....	....	....	....		
40,369	....	....	....	....		
22,734	....	....	....	....		
1,52,453	3,000	....	....	....	41	
188	1,000	....	1,000	1,000	42	
12,922	3,000	....	1,000	1,000	43	
3,946	5,000	....	3,000	3,000	44	
2,79,431	42,000	2,000	12,000	14,000		
20,936	....	....	....	....	45	
4,800	....	....	....	....	46	
10,927	33,000	....	5,000	5,000	47	
....	10,000	....	....	....	48	
2,00,137	1,00,000	....	....	....	49	
....	....	....	1,000	1,000	50	
12,168	....	....	1,000	1,000	51	
....	....	....	....	....	52	
2,690	....	....	....	....	52A	
2,51,658	1,43,000	....	7,000	7,000		
202	20,000	....	....	....		
5,31,291	2,05,000	2,000	19,000	21,000		
5,871	....	....	....	....	53	
27,546	....	....	....	....	54	
28,975	23,000	....	....	....	55	
....	65,000	....	....	....	56	
10,619	6,000	....	....	....	57	
....	....	....	8,000	8,000		
1,10,975	....	....	11,000	11,000	58	
10,379	....	....	....	....		
41,971	....	....	....	....		
58,625	....	....	....	....		
2,78,447	6,000	7,000	....	7,000	59	
360	1,000	....	1,000	1,000	60	
11,927	3,000	....	1,000	1,000	61	
5,666	3,000	....	3,000	3,000	62	
4,80,386	1,07,000	7,000	24,000	31,000		
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
		Brought forward ..	....	....
		(3) *Distributaries.*		
EASTERN NARA CANAL SYSTEM —*contd.*	63	A—Preliminary expenses	Detailed distribution not made.	18,650
	64	B—Land		11,808
	65	D—Regulators		48,304
	66	G—Bridges		9,786
	67	L—Earthwork		1,52,637
	68	M—Plantation		....
	69	O—Miscellaneous		11,013
	69A	P—Maintenance		....
	69B	Rectangulation		2,113
		Total ..	....	2,54,311
		V—Watercourses	....	477
		Total, Naokot Branch ..	6,74,240	9,49,937
		Total, Mithrao Canal (Remodelling) ..	50,71,789	39,92,575
		E—KHIPRO CANAL.		
		(1) *Works.*		
	70	Head Works	61,364	....
		(2) *Main Canal and Branches.*		
	71	A—Preliminary expenses	19,110	11,044
	72	B—Land	80,386	53,450
	73	D—Regulator (9 Nos.)	1,31,978	1,67,584
	74	G—Bridges (5 Nos.)	42,543	32,598
	75	H—Escape (No. 1)	14,280	18,386
	76	K—Buildings	2,35,682	1,55,380
		Details.		
		(*a*) Office Blocks (4 Nos.)	Detailed distribution not made.	6,849
		(*b*) Inspection Bungalows (5 Nos.)		1,05,743
		(*c*) Quarters for Subordinates		42,788
	77	L—Earthwork	6,14,695	5,75,342
	78	M—Plantation	42,997	5,773
	79	O—Miscellaneous	25,816	16,508
	80	P—Maintenance	24,570	33,048
		Total ..	12,32,057	10,69,113
		(3) *Distributaries.*		
	81	A—Preliminary expenses	Detailed distribution not made.	24,229
	82	B—Land		52,560
	83	C—Works		....
	84	D—Regulators (5 Nos.)		1,22,045
		G—Bridges (6 Nos.)		29,773
	85	L—Earthwork		4,38,218
	85A	M—Plantations		....
	86	O—Miscellaneous		23,014
	87	P—Maintenance		8,268
		Total ..	8,08,275	6,98,107
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
17,077	5,000	....	....	....	63	
3,773	....	....	....	....	64	
17,415	23,000	5,000	....	5,000	65	
7,674	....	....	....	....	66	
1,19,034	15,000	....	....	....	67	
....	....	....	1,500	1,500	68	
7,677	....	....	1,000	1,000	69	
....	....	....	....	....	69A	
2,113	....	....	....	....	69B	
1,74,763	43,000	5,000	2,500	7,500		
215	....	....	....	....		
6,55,364	1,50,000	12,000	26,500	38,500		
19,37,089	11,37,700	3,24,000	4,69,000	7,93,000		
....	....	....	....	....	70	
11,044	....	....	....	....	71	
53,252	....	....	....	....	72	
1,01,859	40,000	20,000	....	20,000	73	
32,080	....	....	....	....	74	
11,821	9,000	....	10,000	10,000	75	
1,52,866	2,600	....	....	....	76	
28,683	....	....	....	....		
72,930	....	....	....	....		
51,253	2,600	....	....	....		
4,45,422	30,000	....	50,000	50,000	77	
890	5,000	....	4,000	4,000	78	
28,177	2,000	....	....	....	79	
20,411	6,000	....	6,000	6,000	80	
8,57,822	94,600	20,000	70,000	90,000		
23,613	....	....	....	....	81	
43,307	....	....	....	....	82	
....	....	....	....	....	83	
93,682	....	25,000	....	25,000	84	
....	35,000	....	....	....		
3,45,203	25,000	40,000	....	40,000	85	
....	....	....	....	....	85A	
41,947	....	....	....	....	86	
666	....	....	4,000	4,000	87	
5,48,418	60,000	65,000	4,000	69,000		
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
		(4) *Drainage and Protective Works.*		
EASTERN NARA CANAL SYSTEM—*contd.*	88	A—Preliminary expenses	3,753	....
	89	B—Land	24,202	....
	90	C—Works	23,697	....
	91	L—Earthwork	1,93,311	....
		Total ..	2,44,963	....
	92	V—Watercourses	....	95,499
		Total, Khiprao Canal (Main Line) ..	23,46,659	18,62,719
		Samarjo Branch.		
	93	A—Preliminary expenses	6,006	3,579
	94	B—Land	18,100	24,104
	95	D—Regulators (3 Nos.)	21,788	23,162
	96	G—Bridges (3 Nos.)	12,637	14,311
	97	K—Buildings	72,744	38,902
		Details.		
		(a) Inspection Bungalows and Rest House ..	Detailed distribution not made.	15,737
		(b) Quarters for Sub-Divisional Clerks and Menials (5 Nos.)		23,165
	98	L—Earthwork	1,62,713	91,192
	99	M—Plantation	12,285	527
	100	O—Miscellaneous	10,724	5,616
	101	P—Maintenance	7,543	10,781
		Total ..	3,24,540	2,12,174
		(3) *Distributaries.*		
	102	A—Preliminary expenses	Detailed distribution not made.	8,471
	103	B—Land		22,425
	104	C—Works		....
		D—Regulators		15,285
		G—Bridges		8,789
	105	L—Earthwork		1,52,871
	105A	M—Plantation		....
	106	O—Miscellaneous		9,370
	106A	P—Maintenance		3,270
		Total ..	....	2,20,481
		V—Watercourses	....	....
		Total, Samarjo Branch ..	3,24,540	4,32,655
		Grand Total, Khiprao Canal System ..	26,71,199	22,95,374
		Thar Canal (Remodelling.)		
	107	A—Preliminary expenses	4,500	12,556
	108	B—Land	20,000	1,138
	109	C—Works	70,000	....
	110	D—Regulators (4 Nos.)	....	73,255
	111	G—Bridges	....	8,711
	112	K—Buildings	89,473	81,150
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....	88	
....	....	....	....	....	89	
....	....	....	....	....	90	
....	....	....	....	....	91	
....	....	....	....	....		
6,220	2,00,000	50,000	1,25,000	1,75,000	92	
14,12,460	3,54,600	1,35,000	1,99,000	3,34,000		
3,579	....	....	....	....	93	
24,217	....	....	....	....	94	
17,744	15,000	....	....	....	95	
14,655	....	....	....	....	96	
38,887	....	....	....	....	97	
15,737	....	....	....	....		
23,750	....	....	....	....		
93,765	5,000	5,000	....	5,000	98	
368	2,000	....	1,500	1,500	99	
4,984	3,000	....	500	500	100	
7,010	3,000	....	2,500	2,500	101	
2,05,209	28,000	5,000	4,500	9,500		
8,471	....	....	....	....	102	
23,734	....	....	....	....	103	
....	....	....	....	....	104	
13,046	....	....	....	....		
138	8,000	....	....	....		
1,47,206	5,000	20,000	....	20,000	105	
....	....	....	....	....	105A	
8,270	1,000	....	2,000	2,000	106	
4,852	1,000	....	2,000	2,000	106A	
2,05,717	15,000	20,000	4,000	24,000		
....	25,000	....	75,000	75,000		
4,10,926	68,000	25,000	83,500	1,08,500		
18,23,386	4,22,600	1,60,000	2,82,500	4,42,500		
7,128	....	....	....	....	107	
....	5,000	....	....	....	108	
....	....	....	....	....	109	
34,239	20,000	10,000	....	10,000	110	
825	10,000	10,000	....	10,000	111	
81,088	....	....	....	....	112	
....	....	....	....	....	..	

Minor Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
		Details.		
EASTERN NARA CANAL SYSTEM—*contd.*		(*a*) Office Blocks (2 Nos.)	15,000	13,521
		(*b*) Inspection Bungalows and Rest House (4 Nos.) ..	53,473	49,362
		(*c*) Quarters for Sub-Divisional Clerks and Menials (2 Nos.)	21,000	18,267
	113	L—Earthwork	90,000	2,00,935
	114	M—Plantation	4,000	726
	115	O—Miscellaneous	1,000	915
	116	P—Maintenance	6,000	7,055
		Total ..	2,84,973	3,86,441
		(3) *Distributaries.*		
	117	A—Preliminary expenses	Detailed distribution not made.	17,113
	118	B—Land		32,194
	119	C—Works		....
		D—Regulators		42,644
		G—Bridges		15,993
	120	L—Earthwork		2,83,274
	120A	M—Plantations		....
	121	O—Miscellaneous		12,256
	122	P—Maintenance		6,463
		Total ..	3,40,000	4,09,937
		(4) *Drainage and Protective Works.*		
	123	A—Preliminary expenses	10,000	5,861
		V—Watercourses	....	....
		Grand Total, Thar Canal System ..	6,34,973	8,02,239
		(*G*) *Jamrao Canal (Remodelling).*		
		(1) *Head Works.*		
	124	C—Works	10,000	....
		(2) *Main Canal and Branches.*		
	125	A—Preliminary expenses	20,000	26,316
	126	B—Land	30,000	31,641
	127	C—Works	1,00,000	....
	128	D—Regulators	....	59,360
	128A	G—Bridges	....	11,449
	129	K—Buildings	50,000	28,625
		Details.		
		(*a*) Inspection Bungalows and Rest House (2 Nos.) ..	20,000	13,959
		(*b*) Quarters for Sub-Divisional Clerks and Menials (14 Nos.)	30,000	14,666
	130	L—Earthwork	2,60,000	1,22,638
	131	O—Miscellaneous	10,000	3,058
		Total ..	4,70,000	2,83,087
		(3) *Distributaries.*		
	132	A—Preliminary expenses	Detailed distribution not made.	54,425
	132A	B—Land		43,517
	132B	D—Regulators		28,871
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
13,520	....	....	....	....		
49,365	....	....	....	....		
18,203	....	....	....	....		
75,560	1,10,000	5,000	....	5,000	113	
414	....	....	....	....	114	
119	....	....	....	....	115	
5,223	2,000	....	1,000	1,000	116	
2,04,596	1,47,000	25,000	1,000	26,000		
17,112	....	....	....	....	117	
19,079	....	....	....	....	118	
7,730	....	....	....	....	119	
26,801	20,000	....	....	....		
13,871	....	....	....	....		
1,75,163	25,000	80,000	....	80,000	120	
....	1,000	....	1,000	1,000	120A	
40,172	....	....	1,000	1,000	121	
22,181	2,000	....	2,000	2,000	122	
3,22,110	48,000	80,000	4,000	84,000		
5,861	....	....	....	....	123	
....	15,000	....	1,50,000	1,50,000		
5,32,567	2,10,000	1,05,000	1,55,000	2,60,000		
....	....	....	....	....	124	
23,936	....	....	....	....	125	
8,379	15,000	....	....	....	126	
....	....	....	....	....	127	
7,966	27,000	40,000	....	40,000	128	
....	1,000	10,000	....	10,000	128A	
....	10,000	15,000	3,000	18,000	129	
....	....	....	....	....		
....	10,000	15,000	3,000	18,000		
11,348	40,000	10,000	....	10,000	130	
397	....	4,000	4,000	8,000	131	
52,026	93,000	79,000	7,000	86,000		
52,435	....	....	....	....	132	
4,987	11,000	....	8,000	8,000	132A	
1,530	13,000	50,000	....	50,000	132B	
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
		Brought forward ..	....	....
EASTERN NARA CANAL SYSTEM —*concld.*	132C	G—Bridges	Detailed distribution not made.	2,302
	133	L—Earthwork		1,90,954
		M—Plantation		....
	134	O—Miscellaneous		6,794
		Total ..	5,00,000	3,26,863
		(4) Drainage and Protective works		
	134A	L—Earth work	20,000	1,14,341
	135	V—Watercourses	....	....
		Grand Total, Jamrao Canal ..	10,00,000	7,24,291
		Special Tools and Plant ..	5,29,828	....
		Add on account of adjustment since made by journel entires after closing accounts for 1929-30.	....	....
		Grand Total, I—Works, Eastern Nara Canal System ..	1,88,95,833	1,64,15,150

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress.	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
....	....	....	....	....	....	
295	23,000	....	10,000	10,000	132C	
28,305	1,18,000	54,000	....	54,000	133	
....	....	....	6,000	6,000		
1,584	....	3,000	3,000	6,000	134	
89,136	1,65,000	1,07,000	27,000	1,34,000		
11,424	1,00,000	....	29,000	29,000	134A	
....	10,000	....	2,00,000	2,00,000	135	
1,52,586	3,68,000	1,86,000	2,63,000	4,49,000		
....	....	....	....	....		
3,20,661	....	....	....	....		
1,07,02,181	32,89,700	16,38,000	12,86,000	29,24,000		

Minor Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
				Rs.
RIGHT BANK CANAL SYSTEM.		RIGHT BANK CANAL SYSTEM		
		North-Western Perennial Canal		
North-Western Perennial Canal.		*I—Works*		
		(2) Main Canal and Branches—Main Line		
	1	A—Preliminary Expenses		8,987
	2	B—Land		3,72,164
	3	D—Regulators		1,07,022
	4	F—Cross Drainage Works		....
	5	G—Bridges		2,20,460
	6	K—Buildings		1,18,229
		Details		
		(a) Inspection Bungalows and Rest houses (3 Nos.) ..		65,156
		(b) Office buildings (4)		39,332
		(c) Residential quarters for subordinates, etc. ..		8,500
		(d) Other Buildings (2)		1,116
		(e) Miscellaneous items		4,125
	7	L—Earthwork		26,36,415
	8	M—Plantation		49,765
	9	O—Miscellaneous		21,244
	10	P—Maintenance		39,196
	11	Minor Branches *ex*-Main Canal and Branches ..		....
	12	Distributaries		22,348
	13	Aligning and excavating watercourses		....
	14	Drainage and Protective works		12,534
		Total, North-Western Canal ..		36,08,364
		Warah Branch		
	15	A—Preliminary Expenses		25,138
	16	B—Land		3,67,607
	17	D—Regulators (9 Nos.)		1,50,780
	17A	Head Regulators (No. 1)		37,653
	17B	E—Falls (No. 1)		18,346
	18	G—Bridges		1,09,075
	19	K—Buildings		1,29,462
		Details		
		(A) Inspection Bungalow and Rest Houses (11) ..		80,050
		(B) Office Buildings (8)		19,850
		(C) Residential quarters for subordinates, etc. (49) ..		29,562
		Miscellaneous items		....
		(D) Other Buildings		....
	20	L—Earthwork		11,77,191
	21	M—Plantation		10,887
	22	O—Miscellaneous		26,670
	23	P—Maintenance		31,338
	24	Minor Branches *ex*-Main Canal and Branches ..		....
	25	Distributaries		9,76,139
	26	Aligning and Excavating watercourses		6,400
	27	Drainage and Protective Works		261
		Total, Warah Branch ..		30,76,947
		Carried over ..		....

Detailed distribution has not been made in the first Revised Recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
8,709	....	....	....	....	1	
3,51,776	....	....	....	....	2	
62,256	34,000	....	....	....	3	
....	50,000	....	50,000	50,000	4	
1,86,617	60,000	83,000	....	83,000	5	
1,13,574	900	....	....	....	6	
62,470	....	....	....	....		
38,480	....	....	....	....		
8,336	....	....	....	....		
1,054	....	....	....	....		
3,225	900	....	....	....		
24,13,288	1,50,000	1,50,000	....	1,50,000	7	
12,821	10,500	15,000	....	15,000	8	
18,681	3,200	3,000	7,000	10,000	9	
37,029	10,700	16,000	....	16,000	10	
....	....	....	....	....	11	
11,247	9,500	3,000	2,000	5,000	12	
....	....	....	10,000	10,000	13	
6,141	6,100	....	....	....	14	
32,22,139	3,34,900	2,70,000	69,000	3,39,000		
33,722	....	....	....	....	15	
1,75,710	3,000	3,000	....	3,000	16	
28,903	1,16,100	39,000	....	39,000	17	
21,499	3,000	....	....	....	17A	
3,927	14,400	....	....	....	17B	
75,092	33,500	....	....	....	18	
1,06,560	55,200	39,300	67,100	1,06,400	19	
66,450	16,250	17,000	27,000	44,000		
12,908	7,750	4,000	10,500	14,500		
27,077	31,200	18,300	25,600	43,900		
....	....	....	4,000	4,000		
125	....	....	....	....		
9,92,297	65,600	95,000	....	95,000	20	
5,047	6,900	7,700	900	8,600	21	
19,121	14,000	11,800	....	11,800	22	
23,152	18,000	18,500	....	18,500	23	
....	....	....	....	....	24	
5,41,156	4,76,700	4,56,500	1,08,700	5,65,200	25	
33,148	10,000	80,000	1,17,000	1,97,000	26	
312	2,700	13,500	....	13,500	27	
20,59,646	8,19,100	7,64,300	2,93,700	10,58,000		
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of Work	Amount provided for in the Ist Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
				Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..		....
		Khirtar Branch		
North-Western Perennial Canal—contd.	28	A—Preliminary Expenses		27,413
	29	B—Land		1,29,800
	30	D—Regulators		95,320
	30A	F—Cross Drainage Works		....
	31	G—Bridges		43,826
	32	K—Buildings		1,86,101
		Details		
		(*a*) Inspection Bungalow and Rest Houses (18) ..		1,48,163
		(*b*) Office buildings (11)		23,493
		(*c*) Residential quarters for subordinates, etc. (22) ..		11,384
		(*d*) Miscellaneous items		3,061
	33	L—Earthwork		10,80,162
	34	M—Plantation		4,276
	35	O—Miscellaneous		21,648
	36	P—Maintenance		13,428
	37	Minor Branches *ex*-Main Canal and Branches ..		....
	38	Distributaries		11,93,259
	39	Aligning and Excavating watercourses		....
	40	Drainage and Protective Works		1,192
	40A	VI—Special Tools and Plant		1,000
		Total, Khirtar Branch ..		27,97,425
		Shahdadkot Branch		
	41	A—Preliminary Expenses		18,265
	42	B—Land		24,252
	43	D—Regulators		30,881
	44	G—Bridges		21,561
	45	K—Buildings		1,40,544
		Details		
		(*a*) Inspection Bungalow and Rest Houses (3) ..		46,711
		(*b*) Office Bungalows (2)		47,058
		(*c*) Office buildings (4)		37,516
		(*d*) Subordinates quarters, etc. (5)		5,294
		(*e*) Other buildings		969
		(*f*) Miscellaneous items		2,996
	46	L—Earthwork		2,80,337
	47	M—Plantation		1,064
	48	O—Miscellaneous		11,199
	49	P—Maintenance		7,954
	50	Minor Branches *ex*-Main Canal and Branches ..		....
	51	Distributaries		11,83,835
	52	Aligning and Excavating watercourses		5,746
	53	Drainage and Protective Works		1,040
	53A	V—Watercourses		11,529
	53B	VI—Special Tools and Plants		6,747
		Total, Shahdadkot Branch ..		17,44,954
		Ratodero Branch		
	54	A—Preliminary Expenses		9,493
	55	B—Land		33,671
	56	D—Regulators (2 Nos.)		20,247
		Carried over ..		....

Detailed distribution has not been made in the first Revised Recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
27,988	....	....	2,000	2,000	28	
75,511	....	....	....	....	29	
27,107	57,000	70,000	30,000	1,00,000	30	
....	20,000	60,000	30,000	90,000	30A	
42,293	....	....	....	....	31	
1,68,198	18,000	31,600	29,400	61,000	32	
1,36,964	10,000	29,600	15,000	44,600		
21,338	4,800	2,000	6,000	8,000		
7,274	3,200	....	8,400	8,400		
2,532	....	....	....	....		
7,08,113	2,50,000	1,20,000	....	1,20,000	33	
3,286	2,000	....	5,000	5,000	34	
13,709	6,000	5,000	3,000	8,000	35	
15,390	7,000	....	15,000	15,000	36	
....	....	....	....	....	37	
3,75,833	1,86,500	4,99,000	2,38,000	7,37,000	38	
....	1,00,000	60,000	1,15,000	1,75,000	39	
748	....	....	....	....	40	
1,044	....	....	....	....	40A	
14,59,130	6,46,500	8,45,600	4,67,400	13,13,000		
18,193	....	....	....	....	41	
16,198	....	....	....	....	42	
20,405	10,000	5,000	....	5,000	43	
19,948	1,000	....	....	....	44	
1,17,249	15,800	....	....	....	45	
33,672	10,900	....	....	....		
44,793	....	....	....	....		
35,084	....	....	....	....		
....	3,400	....	....	....		
950	....	....	....	....		
2,750	1,500	....	....	....		
1,94,814	45,000	40,000	....	40,000	46	
733	1,500	....	4,000	4,000	47	
10,952	3,500	....	6,500	6,500	48	
4,757	4,700	2,000	2,000	4,000	49	
....	....	....	....	....	50	
7,55,027	3,07,100	2,86,500	1,28,500	4,15,000	51	
59	43,000	82,500	3,40,000	4,22,500	52	
578	....	....	....	....	53	
....	....	....	....	....	53A	
3,470	....	....	....	....	53B	
11,62,383	4,31,600	4,16,000	4,81,000	8,97,000		
9,047	....	....	....	....	54	
30,909	10,000	10,000	....	10,000	55	
12,794	10,000	10,000	....	10,000	56	
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
North-Western Perennial Canal—concld.	57	G—Bridges (3 Nos.)		16,395
	58	K—Buildings		19,546
		Details		
		(*a*) Inspection Bungalow (1)		12,401
		(*b*) Office building (1)		7,145
	59	L—Earthwork		1,34,288
	60	M—Plantation		....
	61	O—Miscellaneous		5,434
	62	P—Maintenance		2,383
	63	Distributaries		3,50,764
	64	IV—Drainage and Protective Works		262
	65	Aligning and excavating watercourses		1,932
		Total, Ratodero Branch ..		5,94,415
		Grand Total, I-Works—North Western Perennial Canal.		1,18,22,105
Central Rice Canal.		*Central Rice Canal (Main Line)*		
	1	A—Preliminary Expenses		22,717
	2	B—Land		9,99,528
	3	D—Regulators		3,26,119
	4	E—Falls		1,58,089
	5	G—Bridges		6,34,703
	5A	H—Escapes		12,950
	6	K—Buildings		2,28,037
		Details		
		(*a*) Inspection Bungalows and Rest Houses ..		1,49,253
		(*b*) Offices		32,990
		(*c*) Residential quarters for subordinates, etc. ..		34,119
		(*d*) Other buildings		1,696
		(*e*) Miscellaneous Items		9,979
	7	L—Earthwork		78,32,034
	8	M—Plantation		29,394
	9	O—Miscellaneous		25,172
	10	P—Maintenance		20,302
	11	Minor Branches *ex*-Main Canal and Branches ..		1,16,692
	12	Distributaries		2,89,569
	13	IV—Drainage and Protective Works		....
	13A	V—Watercourses		....
	14	Aligning and excavating watercourses		1,673
		Total, Rice Canal (Main Line) ..		1,06,96,979
		Begari Branch		
	15	A—Preliminary Expenses		11,397
	16	B—Land		2,625
	17	D—Regulators		....
	18	F—Other cross Drainage Works		....
	19	G—Bridges		....
	20	K—Buildings		....
	21	L—Earthwork		....
	22	M—Plantation		....
	23	O—Miscellaneous		126
		Carried over ..		

Detailed distribution has not been made in the first Revised Recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
7,490	4,500	12,000	....	12,000	57	
18,567	....	....	....	....	58	
11,948	....	....	....	....		
6,619	....	....	....	....		
1,70,672	10,000	10,000	....	10,000	59	
....	1,500	....	2,500	2,500	60	
4,537	1,000	2,000	2,500	4,500	61	
1,651	2,500	....	5,000	5,000	62	
1,99,345	90,400	60,000	38,000	99,000	63	
275	....	....	....	....	64	
717	7,000	....	1,00,000	1,00,000	65	
4,56,004	1,36,900	1,04,000	1,49,000	2,53,000		
83,59,302	23,69,000	23,99,900	14,60,100	38,60,000		
22,228	....	....	36,600	36,600	1	
9,46,207	5,000	4,000	....	4,000	2	
1,02,274	1,50,000	56,000	....	56,000	3	
90,226	1,15,000	20,000	....	20,000	4	
4,95,616	1,12,000	70,000	....	70,000	5	
203	....	....	....	....	5A	
2,01,326	14,000	....	....	....	6	
1,39,914	....	....	....	....		
31,104	....	....	....	....		
20,266	14,000	....	....	....		
1,445	....	....	....	....		
8,597	....	....	....	....		
64,68,695	4,02,500	6,00,000	47,000	6,47,000	7	
6,400	22,000	5,000	20,000	25,000	8	
20,788	17,400	12,000	8,000	20,000	9	
20,598	30,500	7,000	28,000	35,000	10	
28,524	60,700	33,200	62,500	95,700	11	
1,48,051	1,41,300	7,000	1,59,000	1,66,000	12	
....	....	....	....	....	13	
....	....	....	....	....	13A	
....	30,000	....	50,000	50,000	14	
85,51,136	11,00,400	8,14,200	4,11,100	12,25,300		
6,503	....	....	....	....	15	This Branch has since been dropped from the Scheme under Government sanction.
2,493	....	....	....	....	16	
....	....	....	....	....	17	
....	....	....	....	....	18	
....	....	....	....	....	19	
....	....	....	....	....	20	
....	....	....	....	....	21	
....	....	....	....	....	22	
120	....	....	....	....	23	
....	....	....	....	....		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
Central Rice Canal—concld.	24	P—Maintenance	Detailed distribution has not been made in the first Revised Recapitulation. It has been made in the second.	....
	25	Minor Branches *ex*-Main Canal and Branches ..		....
	26	Distributaries		7,073
	27	Aligning and excavating watercourses		....
		Total, Begari Branch ..		21,221
		Ghar Branch		
	28	A—Preliminary Expenses		8,816
	29	B—Land		5,874
	30	D—Regulators (1 No.)		53,377
	31	K—Buildings		21,338
		Details		
		(*a*) Inspection Bungalows and Rest Houses ..		12,620
		(*b*) Office Building		8,718
	32	L—Earthwork		13,036
	32A	P—Maintenance		1,404
	33	Minor Branches *ex*-Main Canal and Major Branches ..		8,909
	34	Distributaries		22,544
	35	Aligning and excavating watercourses		....
		Total, Ghar Branch ..		1,35,298
		Dhamrao Branch		
	36	A—Preliminary		2,958
	37	B—Land		....
	38	D—Regulators		21,353
	39	Minor Branches *ex*-Main Canal and Branches ..		1,243
	40	Distributaries		4,363
	41	Aligning and excavating watercourses		....
		Total, Dhamrao Branch ..		29,917
		Mehar Branch		
	42	A—Preliminary Expenses		5,282
	43	B—Land		2,290
	44	D—Regulators		41,094
	45	K—Buildings		5
		Details		
		(*a*) Inspection Bungalow and Rest Houses ..		5
	46	L—Earthwork		32,934
	46A	Minor Branches *ex*-Main Canal and Branches ..		3,160
	47	Distributaries		....
	48	Aligning and excavating watercourses		....
		Total, Mehar Branch ..		84,765
		Special Tools and Plant		
	49	Special Tools and Plant		12,204
		Total, I-Works—Central Rice Canal ..		1,09,80,384

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	....	....	24	
....	....	....	....	....	25	
4,113	....	....	....	....	26	
....	....	....	....	....	27	
13,229	....	....	....	....		
8,669	....	....	....	....	28	
4,720	1,060	....	....	....	29	
36,286	17,000	....	....	....	30	
22,134	....	....	....	....	31	
13,114	....	....	....	....		
9,020	....	....	....	....		
6,637	6,000	....	....	....	32	
1,202	500	....	500	500	32A	
8,598	....	....	....	....	33	
9,553	12,000	....	....	....	34	
....	....	....	....	....	35	
97,799	36,500	....	500	500		
2,501	....	....	....	....	36	
....	....	....	....	....	37	
499	15,000	6,000	....	6,000	38	
940	....	....	....	....	39	
4,315	....	....	....	....	40	
....	....	....	....	....	41	
8,255	15,000	6,000	....	6,000		
4,860	300	....	....	....	42	
2,446	....	....	....	....	43	
3,373	25,000	13,000	....	13,000	44	
2	....	....	....	....	45	
2	....	....	....	....		
21,743	14,200	....	....	....	46	
2,797	....	....	....	....	46A	
....	....	....	....	....	47	
....	....	....	....	....	48	
35,221	36,500	13,000	....	13,000		
2,586	2,600	....	....	....	49	
87,08,226	11,91,000	8,33,200	4,11,600	12,44,800		

Minor Head	Item No.	Sub-head and name of work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*concld.*		Brought forward ..	....	....
		South Eastern Perennial (or Dadu) Canal		
South-Eastern Perennial (or Dadu) Canal.		(*Main Line*)		
	1	A—Preliminary		54,016
	2	B—Land		4,57,893
	3	D—Regulators		2,99,642
	4	G—Bridges		3,49,732
	4A	H—Escapes		19,883
	5	K—Buildings		3,61,260
		Details		
		(A) Quarters for subordinates, etc.		33,809
		(B) Inspection Bungalow and Rest Houses ..		2,49,880
		(C) Office Buildings		76,456
		(D) Other Buildings		1,115
	6	L—Earthwork		27,40,091
	7	M—Plantation		20,336
	8	O—Miscellaneous		38,649
	9	P—Maintenance		52,270
	10	Minor Branches Ex-Main Canal and Branches ..		.....
	11	Distributaries		16,03,986
	12	Aligning and excavating watercourses		13,099
	13	Drainage and Protective Works		5,730
		Total, Dadu Canal (main line) ..		60,16,587
		Johi Branch		
	14	A—Preliminary		20,670
	15	B—Land		61,692
	16	D—Regulators (2 Nos.)		98,681
	16A	F—Cross Drainage Works		....
	17	G—Bridges		99,727
	17A	H—Escapes		35
	18	K—Buildings		1,20,398
		Details		
		(A) Quarters for Assistant Engineer, Subordinates, etc.		11,959
		(B) Inspection Bungalow and Rest Houses ..		98,115
		(C) Office Buildings		10,324
	19	L—Earthwork		9,50,904
	20	O—Miscellaneous		6,131
	21	P—Maintenance		16,013
	22	Minor Branches ex-Main Canal and Major Branches..		....
	23	Distributaries		4,26,783
	24	Aligning and excavating watercourses		5,614
		Total, Johi Branch ..		18,06,648
	25	Special Tools and Plant		1,156
		Grand Total, I-Works—South Eastern Perennial (or Dadu) Canal		78,24,391
		Add on account of adjustments since made by journal entries after closing accounts for 1929-30 ..		....
		Grand Total, I-Works for Right Bank Canal System ..	4,27,04,654	3,06,26,880

Detailed distribution has not been made in the first Revised Recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
49,291	68	500	....	500	1	
4,41,742	4,800	15,300	4,350	19,650	2	
95,565	72,000	36,000	....	36,000	3	
2,61,539	64,900	60,000	20,000	80,000	4	
13,904	42,900	17,900	....	17,900	4A	
3,38,808	20,150	19,500	....	19,500	5	
22,870	18,000	8,000	....	8,000		
2,41,205	2,150	11,500	....	11,500		
73,700	....	....	....	....		
1,033	....	....	....	....		
19,24,924	1,10,300	4,35,800	30,650	4,66,450	6	
10,573	5,000	6,000	11,000	17,000	7	
28,106	5,500	12,500	....	12,500	8	
38,321	19,832	22,000	65,000	87,000	9	
....	....	....	....	....	10	
10,33,323	1,74,100	1,64,100	1,16,400	2,80,500	11	
1,213	2,99,000	1,40,000	90,000	2,30,000	12	
3,384	3,000	....	16,000	16,000	13	
42,40,693	8,52,550	9,29,600	3,53,400	12,83,000		
20,724	....	....	....	....	14	
45,670	600	2,000	....	2,000	15	
29,240	66,600	14,800	....	14,800	16	
....	12,000	49,000	....	49,000	16A	
47,196	51,450	....	....	....	17	
23	5,300	10,700	....	10,700	17A	
1,00,984	15,000	1,000	....	1,000	18	
5,886	5,000	....	....	....		
84,807	10,000	1,000	....	1,000		
10,291	....	....	....	....		
8,16,691	68,000	20,500	....	20,500	19	
5,544	2,500	2,500	....	2,500	20	
8,046	5,000	7,000	....	7,000	21	
....	....	....	....	....	22	
3,15,439	1,79,000	57,900	2,700	60,600	23	
....	3,000	5,000	1,65,000	1,70,000	24	
13,89,557	4,08,450	1,70,400	1,67,700	3,38,100		
1,156	....	....	....	....	25	
56,31,406	12,61,000	11,00,000	5,21,100	16,21,100		
3,84,218	....	....	....	....		
2,36,83,152	48,21,000	43,33,100	23,92,800	67,25,900		

Minor Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
		Brought forward ..	....	....
Manchar Drain and Regulator.		Manchar Drainage and Regulator		
	1	A—Preliminary Expenses	....	65,998
	2	B—Land	13,850	37,133
	3	D—Regulators	27,57,850	1,54,890
	4	G—Bridges	....	....
	5	K—Buildings	....	69,896
		Details.		
		(*a*) Subordinates quarters	Detailed distribution not made.	22,792
		(*b*) Inspection Bungalow and Rest Houses ..		41,185
		(*c*) Office buildings		5,919
	6	L—Earthwork	31,53,200	14,66,175
	7	O—Miscellaneous	....	225
	8	P—Maintenance	....	3,238
	9	Special Tools and Plant	2,96,245	....
		Total, I—Works Manchar Drainage and Regulator ..	62,21,145	17,97,555

P—*contd.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
52,056	5,410	2,159	....	2,159	1	
26,031	20,000	13,941	....	13,941	2	
24,730	1,50,000	1,30,000	....	1,30,000	3	
....	70,000	30,000	....	30,000	4	
52,502	6,690	....	19,000	19,000	5	
14,283	6,690	....	8,515	8,515		
29,596	....	....	10,485	10,485		
5,623	....	....	....	....		
6,43,332	14,53,000	5,84,000	....	5,84,000	6	
203	500	1,000	....	1,000	7	
2,031	1,400	2,000	....	2,000	8	
....	....	....	....	....	9	
8,00,885	14,07,000	7,63,100	19,000	7,82,100		

APPENDIX

Minor Head	Item No.	Sub-head and name of Work	Amount provided for in the 1st Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
LLOYD BARRAGE AND CANALS CONSTRUCTION.		*Abstract.*		
		I—Works.		
		Barrage including Canal Head Regulators ..	5,77,32,106	5,72,46,190
		Rohri Canal System and Khairpur Feeders ..	3,23,09,515	3,55,11,402
		Eastern Nara Canal System	1,88,95,833	1,64,15,150
		Right Bank Canal System	4,27,04,654	3,06,26,880
		Manchar Drain and Regulator	62,21,145	17,97,555
		Dragline Suspense	....	....
		Rectangulation, Sub-rectangulation, etc. to be done by Government of India, Survey Party and by Revenue Surveyor	....	....
		Revenue Establishment chargeable to "Works" excluding that employed on Sub-rectangulation ..	....	....
		Total, I—Works ..	15,78,63,253*	14,15,97,177
		Deduct—Credit on account of adjustment of the cost of settlement work, etc. to be done by Assistant Revenue Officer and his Establishment by debit to Land Revenue	....	....
		Deduct—Saving on English stores recently reported by the High Commissioner for India	....	....
		Add—For loss by exchange on English stores ..	....	....
		Net Total, I—Works ..	15,78,63,253	14,15,97,177
		II—Establishment	2,60,02,294	....
		Pensionary Charges	....	....
		III—Tools and Plant	†41,44,201	....
		IV—Suspense	....	....
		Deduct receipts on Capital Account	....	....
		Grand Total ..	18,80,09,748	14,15,97,177
		Deduct—Salvage value	—74,64,680	....
			18,05,45,068	....
		Deduct—Share of cost of Barrage payable by Khairpur State	—25,37,000	....
		Total, Direct charges ..	17,80,08,068	....

Notes.—1. The original and revised estimates are under preparation for the items on which there is excess over

2. The excess over the present revised recapitulation will be covered by the 2nd Revised Recapilulation

3. On a few items there appear savings in comparison with the 1st Revised Recapitulatien (column 4).

D—*concld.*

Outlay		Budget for 1931-32			Item No.	Remarks
Actual to end of 1929-30	Probable during 1930-31	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
3,85,28,379	75,95,000	42,54,000	....	42,54,000		
2,40,04,259	66,32,000	46,32,300	36,44,700	82,77,000		
1,07,02,181	32,39,700	16,38,000	12,86,000	29,24,000		
2,30,83,152	48,21,000	43,33,100	23,92,800	67,25,900		
8,00,885	14,07,000	7,63,100	19,000	7,82,100		
15,96,486	—3,08,700	—54,000	....	—54,000		
....	2,30,000	1,83,000	....	1,83,000		
....	2,90,000	3,58,000	....	3,58,000		
9,87,15,342	2,39,56,000	1,61,97,500	73,42,500	2,34,50,000		*This amount is arrived at after deducting recoveries to be made from Colonists and Zamindars on the Rohri Canal and Right Bank Canal Systems (Rs. 1,01,58,500) but it is inclusive of the salvage value (Rs. 74,64,680) which is deducted separately in this column.
—40,000	—20,000	—20,000	....	—20,000		
....	—1,52,000	....	....	....		
....	21,000	....	....	....		
9,86,75,342	2,38,05,000	1,60,87,500	73,42,500	2,34,30,000		
1,88,89,574	36,09,000	37,43,000	....	37,43,000		
17,72,074	5,05,000	5,24,000	....	5,24,000		
21,80,885	22,000	13,000	....	13,000		†Rs. 1,00,00,000 transferred to "I-Works" for special Tools and Plant in the Barrage.
13,15,896	....	—3,36,000	....	—3,36,000		
—4,00,004	....	....	....	....		
12,24,33,767	2,79,41,000	2,00,34,500	73,42,500	2,73,74,000		
....	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		

the working estimates or for which the working estimates are wanting.
wherein sufficient provision has been made and which is under the consideration of Government.
These have been adjusted in the 2nd Revised Recapitulation.

APPENDIX E.

Lloyd Barrage and Canals Construction Project.

Sub-head II-Establishment.

Number 1930-31	Number 1931-32	Particulars	Actuals, 1929-30	Budget Estimate, 1930-31	Budget Estimate, 1931-32: Provision for items provided in Budget Estimate, 1930-31	Budget Estimate, 1931-32: Provision for items not provided in Budget Estimate, 1930-31	Budget Estimate, 1931-32: Total	Remarks
				Rs.	Rs.	Rs.	Rs.	
		SIND.						
		Lloyd Barrage and Canals Construction.						
		I—CHIEF ENGINEER.						
		(*a*) *Pay of Officers*—						
2	2	Chief Engineer and Executive Engineer. *Non-voted*		53,514	52,242	6,000(*a*)		(*a*) Represents the cost of special pay of Rs. 500 per mensem sanctioned to the Chief Engineer by the Secretary of State in lieu of the Barrage allowance of Rs. 160 per mensem, *vide* paragraph 253 of the Note on the Budget of the Lloyd Barrage and Canals Construction Scheme for 1931-32.
1	1	Assistant Engineer .. Voted ..		7,121	7,121	..		
		Leave salary .. *Non-voted* ..		..	582	..		
		Leave salary .. Voted ..		..	142	..		
		Probable savings. *Non-voted* ..		..	—582	..		
		Probable savings. Voted ..		..	—142	..		
		Total .. *Non-voted* ..		53,514	52,242	6,000	58,242	
		Total .. Voted ..		7,121	7,121	..	7,121	
		(*b*) *Pay of Establishment*—						
		Temporary Establishment ..		82,900	86,345	..		
		Leave salary		4,145	4,335	..		
		Probable savings		—4,145	—4,335	..		
		Total .. Voted ..		82,900	86,345	..	86,345	
		(*c*) *Allowances, etc.*—						
		Travelling allowance. *Non-voted* ..		4,800	5,280	..		
		Travelling allowance. Voted ..		3,000	2,500	..		
		House rent and other allowances. *Non-voted* ..		4,079	4,208	..		
		House rent and other allowances. Voted ..		5,584	4,940	3,889(*b*)		(*b*) Represents the cost of compensatory allowance (Karachi local allowance) sanctioned to the clerical and drawing staff and typists in the office of the Chief Engineer. It involves recurring expenditure, *vide* paragraph 253 of the Note on the Budget of the Lloyd Barrage and Canals Construction Scheme for 1931-32.
		Total .. *Non-voted* ..		8,879	9,488	..	9,488	
		Total .. Voted ..		8,584	7,440	3,889	11,329	
		(*d*) *Contingencies*—						
		Non-contract contingencies ..		19,000	17,000	..	..	
		Total .. Voted ..		19,000	17,000	..	17,000	
		Rounding .. *Non-voted* ..		..	..	..	—30	
		Rounding .. Voted ..		+2	..	..	+5	
		Probable savings. *Non-voted* ..		—1,600	..	..	—1,400	
		Probable savings. Voted ..		—2,400	..	..	—2,400	
		Total, I—Chief Engineer. *Non-voted* ..		60,793	..	..	66,300	
		Total, I—Chief Engineer. Voted ..		1,15,207	..	..	1,19,400	

Rs. 34,64,337 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*contd.*

Number 1930-31	Number 1931-32	Particulars	Actuals, 1929-30	Budget Estimate, 1930-31	Budget Estimate, 1931-32			Remarks
					Provision for items provided in Budget Estimate, 1930-31	Provision for items not provided in Budget Estimate, 1930-31	Total	
				Rs.	Rs.	Rs.	Rs.	
		II—Specialist Officers.						
		(a) *Pay of Officers*—						
1	1	Executive Engineer, Power Supply and Workshop Division .. *Non-voted*		..	18,118	..		
		Voted ..		17,520	..	..		
		Rounding .. *Non-voted*		..	—18	..		
		Voted ..		—20	..	..		
		Total .. *Non-voted*		..	18,100	..	18,100	
		Voted ..		17,500	..	..	..	
		(c) *Allowances, etc.*—						
		Travelling allowance. *Non-voted.*		..	1,500	..		
		Total .. Voted ..		..	1,500	..	1,500	
		Total, II—Specialist Officers— *Non-voted*		..	19,600	..	19,600	
		Voted ..		17,500	..	..	..	
		III—Superintending Engineers.						
		(a) *Pay of Officers*—						
5	5	Superintending Engineers. *Non-voted*		1,38,500	1,39,684	..		
4	3	Assistant Engineers. Voted ..		27,246	19,152	..		
		Leave salary .. *Non-voted*		..	1,397	..		
		Voted ..		..	382	..		
		Probable savings .. *Non-voted*		—25,000	—16,397	..		
		Voted ..		..	—382	..		
		Total .. *Non-voted*		1,13,500	1,24,684	..	1,24,684	
		Voted ..		27,246	19,152	..	19,152	
		(b) *Pay of Establishment*—						
..	1	Supervisor		..	6,620	..		
		Temporary Establishment ..		1,19,581	1,15,114	..		
		Leave salary		5,938	5,974	..		
		Probable savings ..		—5,938	—5,974	..		
		Total .. Voted ..		1,19,581	1,21,734	..	1,21,734	
		(c) *Allowances, etc.*—						
		Travelling allowance. *Non-voted*		16,420	14,140	..		
		Voted ..		13,900	10,000	..		
		House rent and other allowances. *Non-voted*		11,940	11,940	..		
		Voted ..		10,705	10,234	..		
		Total .. *Non-voted*		28,360	26,080	..	26,080	
		Voted ..		24,605	20,234	..	20,234	
		(d) *Contingencies*—						
		Non-contract contingencies ..		29,800	30,500	..		
		Total .. Voted ..		29,800	30,500	..	30,500	
		Carried over *Non-voted*		1,41,860	..	..	1,50,764	
		Voted ..		2,01,232	..	..	1,91,620	

Rs. 34,64,337 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*contd.*

Number 1930-31	Number 1931-32	Particulars	Actuals, 1929-30	Budget Estimate, 1930-31	Budget Estimate, 1931-32: Provision for items provided in Budget Estimate, 1930-31	Budget Estimate, 1931-32: Provision for items not provided in Budget Estimate, 1930-31	Budget Estimate, 1931-32: Total	Remarks
				Rs.	Rs.	Rs.	Rs.	
		Brought forward. { *Non-voted* ..		1,41,860	..	..	1,50,764	
		Brought forward. { Voted ..		2,01,232	..	..	1,91,620	
		III—SUPERINTENDING ENGINEERS—*contd.*						
		Rounding .. { *Non-voted* ..		..			+36	
		Rounding .. { Voted ..		+8			−20	
		Probable savings. { *Non-voted* ..		−3,000			−3,000	
		Probable savings. { Voted ..		−4,300			−3,800	
		Total, III—Superintending Engineers. { *Non-voted* ..		1,38,260			1,47,800	
		Total, III—Superintending Engineers. { Voted ..		1,96,940			1,87,800	
		IV—EXECUTIVE.						
19	20	(*a*) *Pay of Officers*—Executive Engineers and Assistant Executive Engineers. *Non-voted*		2,47,872	2,68,539	..		
100	104	Assistant Engineers, Temporary Engineers and Apprentices. Voted ..		6,12,730	5,80,723	(*a*) (2) 9,000		(*a*) *Vide* paragraph 253 of the Note on the Budget for the Lloyd Barrage and Canals Construction Scheme for 1931-32.
		Leave salary .. { *Non-voted* ..		..	2,685	..		
		Leave salary .. { Voted ..		..	23,700	..		
		Probable savings. { *Non-voted* ..		−22,000	−12,685	..		
		Probable savings. { Voted ..		..	−23,700	..		
		Total .. { *Non-voted* ..		2,25,872	2,58,539	..	2,58,539	
		Total .. { Voted ..		6,12,730	5,80,723	9,000	5,89,723	
18	28	(*b*) *Pay of Establishment*—Supervisors, Overseers and Divisional accountants ..		50,678	64,872	..		
		Temporary Establishment ..		11,86,754	13,38,771	(*b*) (86) 71,901		(*b*) *Vide* paragraph 253 of the Note on the Budget for the Lloyd Barrage and Canals Construction Scheme for 1931-32.
		Lump provision for training of Canal Assistants and abdars.		..	..	35,000(*c*)		(*c*) *Vide* paragraph 253 of the Note on the Budget for the Lloyd Barrage and Canals Construction Scheme for 1931-32.
		Leave salary		76,484	70,753	..		
		Probable savings		−76,484	−70,753	..		
		Total .. Voted ..	Rs. 34,64,337 for pay of officers and establishment, allowances and contingencies.	12,37,432	14,03,643	1,06,901	15,10,544	
		(*c*) *Allowances, etc.*— Travelling allowance.. { *Non-voted* ..		40,850	41,290	..		
		Travelling allowance.. { Voted ..		2,87,910	3,50,320	..		
		House rent and other allowances. { *Non-voted* ..		7,468	6,716	..		
		House rent and other allowances. { Voted ..		57,849	64,000	..		
		Total .. { *Non-voted* ..		48,318	48,006	..	48,006	
		Total .. { Voted ..		3,45,759	4,14,320	..	4,14,320	
		(*d*) *Contingencies*— Non-contract contingencies ..		1,85,800	2,21,760	..		
		Total .. Voted ..		1,85,800	2,21,760	..	2,21,760	
		Carried over. { *Non-voted* ..		2,74,190	..	..	3,06,745	
		Carried over. { Voted ..		23,81,721	..	..	27,36,347	

APPENDIX E—*contd.*

Number.		Particulars.	Actuals, 1929-30.	Budget Estimate, 1930-31.	Budget Estimate, 1931-32.			Remarks.
1930-31.	1931-32.				Provision for items provided in Budget Estimate, 1930-31.	Provision for items not provided in Budget Estimate, 1930-31.	Total.	
				Rs.	Rs.	Rs.	Rs.	
		Brought forward .. { *Non-voted* ..		2,74,190			3,06,545	
		Voted ..		23,81,721			27,36,347	
		IV—EXECUTIVE—*contd.*						
		Rounding .. { *Non-voted* ..		..			—45	
		Voted ..		—11			—47	
		Probable savings. { *Non-voted* ..		—7,100			—7,600	
		Voted ..		—49,400			—49,200	
		Total, IV—Executive .. { *Non-voted* ..		2,67,090	..	..	2,98,900	
		Voted ..		23,32,310	..	..	26,87,100	
		EXPENDITURE IN ENGLAND.						
		Leave, deputation salaries, etc. .. { *Non-voted* ..		87,600	76,800	..		
		Voted ..		25,500	51,000	..		
		Sterling overseas pay .. { *Non-voted* ..		41,200	48,000	..		
		Voted ..		2,400	4,800	..		
		Total, Expenditure in England. { *Non-voted* ..		1,28,800	1,24,800	..	1,24,800	
		Voted ..		27,900	55,800	..	55,800	
		V—MEDICAL.						
		(*a*) *Pay of Officers*—						
		Inspecting Medical Officers (temporary)		8,600	9,080	..		
		Leave salary		..	455	..		
		Probable savings ..		..	—455	..		
		Total—Voted ..		8,600	9,080	..	9,080	
		(*b*) *Pay of Establishment*—						
		Temporary Establishment ..		44,630	39,593	..		
		Leave salary		2,648	1,980	..		
		Probable savings ..		—2,648	—1,980	..		
		Total—Voted ..		44,630	39,593	..	39,593	
		(*c*) *Allowances, etc.*—						
		Travelling allowance ..		10,000	9,000	..		
		House-rent allowance ..		600	600	..		
		Total—Voted ..		10,600	9,600	..	9,600	
		(*d*) *Contingencies*—						
		Non-contract contingencies ..		18,000	10,000	..		
		Other supplies and services ..			9,500	..		
		Total—Voted ..		18,000	19,500	..	19,500	
		Roundings ..		—30			+27	
		Probable savings ..		—1,600			—1,600	
		Total—Medical Establishment—Voted		80,200	..	..	76,200	

Rs. 34,64,337 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*contd.*

Number.		Particulars.	Actuals, 1929-30.	Budget Estimate, 1930-31.	Budget Estimate, 1931-32			Remarks.
1930-31.	1931-32.				Provision for items provided in Budget Estimate, 1930-31.	Provision for items not provided in Budget Estimate, 1930-31.	Total.	
				Rs.	Rs.	Rs.	Rs.	
		VII—SPECIAL REVENUE.						
		(a) Pay of Officers—						
1	1	Revenue Officer .. *Non-voted*		31,400	32,013	..		
1	1	Chitnis to Revenue Officer .. Voted ..		3,614	3,767	..		
		Leave salary .. Voted ..		..	188	..		
		Probable savings. Voted ..		..	—188	..		
		Total .. *Non-voted*		31,400	32,013	..	32,013	
		Total .. Voted ..		3,614	3,767	..	3,767	
		(b) Pay of Establishment—						
		Temporary Establishment ..		29,750	30,500	(2) 300(*a*)		(*a*) Appointment of two Sowars on Rs. 25 per mensem each has been sanctioned by Government for six months.
		Leave salary ..		1,704	1,540	..		
		Probable savings ..		—1,704	—1,540	..		
		Total—Voted ..		29,750	30,500	300	30,800	
		(c) Allowances, etc.—						
		Travelling allowwance .. *Non-voted*		4,000	4,000	..		
		Travelling allowwance .. Voted ..		5,500	5,600	..		
		House-rent and other allowances .. *Non-voted*		360	3,360	..		
		House-rent and other allowances .. Voted ..		3,024	3,298	..		
		Total .. *Non-voted*		4,360	7,360	..	7,360	
		Total .. Voted ..		8,524	8,898	..	8,898	
		(d) Contingencies—						
		Non-contract contingencies ..		5,000	5,000	..		
		Total .. Voted ..		5,000	5,000	..	5,000	
		Rounding .. *Non-voted*		..			+27	
		Rounding .. Voted ..		—48			+35	
		Probable savings. *Non-voted*		—700			..	
		Probable savings. Voted ..		—900			—3,000	
		Total—Special Revenue .. *Non-voted*		35,060			39,400	
		Total—Special Revenue .. Voted ..		45,940			45,500	
		Grants-in-aid contributions, etc.						
		Contributions for Passages of Officers transferred to or from other Governments, Departments, etc. .. *Non-voted*		10,200			10,200	
		Contributions for Passages of Officers transferred to or from other Governments, Departments, etc. .. Voted ..		600			..	
		Secretariat charges debitable to the Lloyd Barrage and Canals Construction Project .. *Non-voted*		..	11,200		11,200	
		Secretariat charges debitable to the Lloyd Barrage and Canals Construction Project .. Voted ..		33,400	29,900		29,900	

Rs. 34,64,337 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*contd.*

Number.		Particulars.	Actuals, 1929-30.	Budget Estimate, 1930-31	Budget Estimate, 1931-32.			Remarks.
1930-31.	1931-32.				Provision for items provided in Budget Estimate, 1930-31.	Provision for items not provided in Budget Estimate 1930-31.	Total.	
				Rs.	Rs.	Rs.	Rs.	
		(*a*) *Pay of Officers*—						
		Special pay of the Deputy Financial Adviser .. *Non-voted.*		1,800			1,800	
		(*c*) *Allowances and* (*d*) *Contingencies*—						
		Travelling allowance and non-contract contingent expenditure of the Advisory Committee .. Voted ..		3,000			3,000	
		Deduct—Amount recoverable from other heads .. Voted ..		..			(*a*) —1,81,700	(*a*) *Vide* paragraph 253 of the Note on the Budget for the Lloyd Barrage and Canals Construction Scheme for 1931-32.
		Grand Total .. { *Non-voted* .		6,42,003	..	..	7,20,000	
		Grand Total .. { Voted ..		28,52,997	..	..	30,23,000	
		Abstract—						
		Total, I—Chief Engineer. .. { *Non-voted* .		60,793			66,300	
		Total, I—Chief Engineer. .. { Voted ..		1,15,207			1,19,400	
		" II—Specialist Officers .. { *Non-voted* .		..			19,600	
		" II—Specialist Officers .. { Voted ..		17,500			..	
		" III—Superintending Engineers. .. { *Non-voted* .		1,38,260			1,47,800	
		" III—Superintending Engineers. .. { Voted ..		1,96,940			1,87,800	
		" IV—Executive { *Non-voted* .		2,67,090			2,98,900	
		" IV—Executive { Voted ..		23,32,310			26,87,100	
		" Expenditure in England .. { *Non-voted* .		1,28,800			1,24,800	
		" Expenditure in England .. { Voted ..		27,900			55,800	
		" V—Medical Establishment . Voted ..		80,200			76,200	
		" VII—Revenue Establishment .. { *Non-voted* .		35,060			39,400	
		" VII—Revenue Establishment .. { Voted ..		45,940			45,500	
		Grants-in-aid contributions, etc. .. { *Non-voted* .		10,200			10,200	
		Grants-in-aid contributions, etc. .. { Voted ..		600			..	
		Secretariat charges debitable to the Lloyd Barrage and Canals Construction Project .. { *Non-voted* .		..			11,200	
		Secretariat charges debitable to the Lloyd Barrage and Canals Construction Project .. { Voted ..		33,400			29,900	
		Special pay of the Deputy Financial Adviser .. *Non-voted.*		1,800			1,800	
		Travelling allowance and contingent expenditure of the Advisory Committee .. .. Voted ..		3,000			3,000	
		Deduct—Amount recoverable from other heads .. Voted ..		..			—1,81,700	
		Grand Total .. { *Non-voted* .	6,29,140	6,42,003	..	..	7,20,000	
		Grand Total .. { Voted ..	28,35,197	28,52,997	..	..	30,23,000	

Rs. 34,64,337 for pay of officers and establishment, allowances and contingencies.

LLOYD BARRAGE AND CANALS CONSTRUCTION.

Statement showing requirements of Plant and Machinery for the year 1931-32 (chargeable to I-Works).

Serial No.	Quantity	Description	Rate	Unit	India	Abroad	Total	Remarks
		LLOYD BARRAGE CIRCLE	Rs.		Rs.	Rs.	Rs.	
		Right and Left Works Divisions and Power Supply Division						
1	18 Nos.	Gates for Barrage	37,500	Each	64,900	6,10,100	6,75,000	
2	9 Nos.	Winch Gear for Barrage Gates.	17,889	Each	8,000	1,53,000	1,61,000	
3	55 Nos.	Gearing for Regulator Gates	9,248	Each	41,200	4,67,300	5,08,500	
4	2 Nos.	Electric Cranes for Barrage.	20,000	Each	....	40,000	40,000	
		Total	..	....	1,14,100	(a) 12,70,400	13,84,500	(a) Includes Rs. 1,60,000 for Customs Duty.
		Add—For erection charges	..	....	29,000	2,20,000	2,49,000	
		Total	..	....	1,43,100	14,90,400	16,33,500	
		Power Supply Division						
5	Lump	Electric Power Plant—Parts.	..	Lump	3,000	....	3,000	
6	Lump	Miscellaneous Plant—Parts.	..	Lump	5,000	....	5,000	
7	Lump	Repairs to various plant	..	Lump	2,50,000	....	2,50,000	
		Total	..	....	2,58,000	....	2,58,000	
		Less—On account of credits from other Divisions and for depreciation.	..	....	—4,23,400	....	—4,23,400	
		Total	..	....	—1,65,400	....	—1,65,400	
		Quarries and Stores Division						
8	Lump	Repairs to various plant	..	....	21,200	....	21,200	
		Communications Division						
9	....	*Deduct*—On account of depreciation.	..	....	....	....	—4,72,100	
		Net total, Lloyd Barrage Circle.	..	....	....	....	10,17,200	

Abstract of the above.

	Lloyd Barrage Circle.	North-Western Circle	Eastern Nara Circle	Rohri Canal Circle	Western Circle.	Draglines Division.	Total	Remarks
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure in England ..	13,30,400	..	..	..	..	..	13,30,400	
Customs Duty	1,60,000	..	..	..	..	..	1,60,000	
Total ..	14,90,400	..	..	..	..	..	14,90,400	
Expenditure in India ..	4,22,300	..	..	..	..	..	4,22,300	
Grand Total ..	19,12,700	..	..	..	..	..	19,12,700	
Deduct—On account of credits due to depreciation, etc., etc.	—8,95,500	..	..	..	..	..	—8,95,500	
Net provision ..	10,17,200	..	..	..	..	..	10,17,200	

56-A—Capital Outlay on Improvements of Public Health (Transferred).

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
1. Poona Drainage Improvement Scheme, 1st section.	..	69	69	..
2. Poona Drainage Improvement Scheme, 2nd section.	3,70	1,98	2,26	78
3. Improvements to the distribution system of the Poona Cantonment water supply.	52	1,04	1,05	..
4. Installation of additional Paterson filters for the Poona Cantonment water works.	1,44	..	40	..
5. Improvements to Kirkee water supply ..	30	3,70	2,06	3,08
6. Annual instalment for purchase of Kirkee water supply from military authorities.	..	25	..	25
7. Remodelling the Mutha Right Canal into sections.	..	64	52	51
8. New water pump for the Poona Cantonment water works.	..	57	46	..
9. Regrant of lapsed grants	..	78	..	68
Deduct for probable lapses	..	— 78	..	— 68
Total ..	5,96	8,87	7,44	4,62

254. *Item (1).*—According to the Poona Drainage Improvement Scheme, the funds for works chargeable to local bodies other than the Poona City Municipality are found in the first instance by Government and are recouped by means of rent for the common sewage which is so calculated as to enable the capital with interest and depreciation charges to be recovered within 40 years. The amount provided in the current year's budget and in the revised estimate is the last instalment of the loan sanctioned in the scheme to other local bodies.

255. *Item (2).*—The cost of the 2nd section of the Poona Drainage Scheme is to be met entirely by Government. The revised estimate for 1930-31 when compared with the current year's budget provision shows an excess of 28 which is due to the expenditure in the current year for the execution of the work immediately required in connection with the disposal of effluent in winter. The work is nearing completion. A provision of 78 has been made in next year's estimates.

256. *Item (4).*—The amount required in the current year is made available from the sum provided for regrant of lapses. This accounts for the increase in the revised estimates for the current year.

257. *Item (5).*—The Kirkee water works have been purchased by this Government from the Government of India. Some improvements are necessary to these works. The revised estimate for 1930-31 when compared with the current year's provision shows a reduction of 1,64 which is due partly to re-appropriation for the more important work of the disposal of effluent during winter in connection with the efficient working of the Poona Drainage scheme and partly to the surrender of 50, from the budgeted grant. The amount required next year to complete the work has been increased to that extent.

258. *Item (6).*—As per terms of the agreement for the purchase of Kirkee water works payments are to be made in 20 equal instalments of 25 each. The transfer of the water works having been effected from 1st April 1930 the payment of first instalment according to the terms of the agreement will fall due in 1931-32. The current year's provision has been re-appropriated for the more urgent work of the disposal of effluent in winter in connection with the Poona Drainage Scheme.

259. *Item (7).*—The work is required in order to provide for the additional storage for the Poona Cantonment water works. Half the cost of the work is

debitable to the capital account of the Poona Cantonment water works and half to "55-Irrigation." As 51 has been provided in next year's budget under "55", an equal provision has been made under this head. As the budgeted grant of 64 will not be fully utilised, 12 have been surrendered to Government. The additional amount of 5 required to complete the work will be made available from the sum provided for regrant of lapses.

59, Bombay Development Scheme.

260. The estimates under this head are explained in the memorandum at pages 214-224.

60, Civil Works.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Expenditure	44,16	24,38	16,08	10,29

261. The decrease of 8,30 in the revised estimate for 1930-31, as compared with the budget estimate for the same year, is partly due to plans and estimates for Revenue and Police Buildings at Dadu not having been sanctioned as early as was anticipated and partly due to orders regarding retrenchment in expenditure. The decrease of 14,09 in the budget estimate for 1931-32, as compared with that for 1930-31, is mainly due to the fact that (*i*) no provision has been made for 1931-32 for new works in view of financial stringency and (*ii*) most of the works in progress are nearing completion.

The amount of 10,29 has been distributed as under :—

Original Works	8,43
Liabilities under the Workmen's Compensation Act ..	1
Establishment	1,94
Tools and Plant	25
Lump *deduction* on account of probable savings on works ..	— 34
Lump provision for regrant of lapses	1,00
Deduct on account of probable lapses	—1,00
	10,29

262. The provision for original works will be utilised mainly on the following works, for which an allotment of 10 or more has been proposed in each case :—

General Administration.—Revenue Buildings at Dadu for the new District on the Right Bank of the Indus (2,72).

Administration of Justice.—Judicial Commissioner's Courts, Karachi (21).

Jails and Convict Settlements.—Central Prison, Nasik Road (25).

Police.—Police Buildings at Dadu for the new District on the Right Bank of the Indus (2,42).

Communications.—Bridge over the Tapti at Gidhad site on Bombay-Agra Road (1,90) ; Improvements to Hatkhamba-Polatpur Road (12) ; Improvements to Dharamtar-Mahableshwar Road (79).

60-A, Other Provincial Works not charged to Revenue (Reserved).

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(1) Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement charges	..	62	12	1
(2) Contribution for the services rendered to the Karachi Estate Board by the Town Planning and Valuation Department in connection with the development of the Artillery Maidan	4	3	3	..
Total ..	4	65	15	1

263. *Item (1).*—The development of the Artillery Maidan, Karachi, has entailed the acquisition of properties, without which the development scheme cannot be proceeded with. A provision of 62 (including 1 for advertisement charges) was made for this purpose in the current year's budget. It is however anticipated that about Rs. 12,000 only will be spent. Owing to financial stringency no provision has been made for the acquisition of properties in the ensuing year's budget. The provision of Rs. 1,000 is for advertisement charges for the sale of plots.

264. *Item (2).*—A Committee of Government officials called the Karachi Estates Board has been constituted by Government for the proper administration and development of the valuable Government estates comprising land already transferred and to be transferred by the Army Department in connection with the development of the Artillery Maidan Scheme. For the more efficient performance of its duties the Board has found it necessary to utilise the services of the Town Planning and Valuation Department in an advisory capacity, and in return for such services it was agreed to pay an annual contribution to that Department. A provision of Rs. 3,000 was accordingly made in the current year's budget for this purpose. For the next year no such provision is considered necessary as Government have ruled that no adjustments are necessary on account of the services rendered to the Karachi Estates Board by Government officers and their establishments, but that *pro forma* accounts should be kept instead.

60-B, Payment of Commuted Value of Pensions (Reserved).

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Payments of commuted value of pensions to pensioners.	12,34	11,50	11,50	14,00
Payments of commuted value of pensions to other Governments.	4,31	2,80	6,50	4,00
Deduct—				
Capital portion of equated payments out of revenue.	—75	—1,23	—1,33	—2,07
Recoveries of commuted value of pensions from other Governments.	—3,65	—5,23	—1,61	—3,00
	12,25	7,84	15,06	12,93

265. With effect from the year 1926-27, all payments on account of the commutation of pensions whether made in England or in India are brought to account in India on the books of this Government under the capital major head " 60-B ". The purpose of this procedure is that commutation, if otherwise in order, should not be postponed for reasons of difficulty about funds. The amount debited to the capital major head " 60-B " in each year will be repaid from revenue by equated payments spread over fifteen years, which will include interest on the capital invested. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the revenue head " 45-Superannuation Allowances and Pensions " and credits are transferred to (*a*) the capital head " 60-B " of the capital portion of the payments and to (*b*) " 19-Interest on ordinary debt " of the interest portion.

266. *Payments of commuted value of pensions to pensioners.*—A larger provision is made in the next year's budget estimate in order to meet all demands in that year.

267. *Payments of commuted value of pensions to other Governments.*—The actuals recorded in the first eight months of the current year have far exceeded the sanctioned estimate. The revised estimate has therefore been taken at 6,50. The next year's budget estimate is based on the information available at present.

268. *Deduct—Capital portion of equated payments out of revenue.*—The increase in the next year's budget estimate over the current year's revised estimate is due to the fact that the revised estimate includes the capital portion of equated payments for the four years ending 1929-30 whereas the next year's estimate includes that for the five years ending 1930-31.

269. *Deduct—Recoveries of commuted value of pensions from other Governments.*—The progress of the actuals for the first eight months of the current year indicates that the sanctioned estimate for 1930-31 is not likely to be realised. The revised estimate has therefore been taken at 1,61. The next year's estimate has however been based on the past actuals.

Debt, Deposits and Advances.

The following explanation is offered of the figures entered under this head :—

Receipt.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*a*) Transfers from Famine Relief Fund ..	26,39	20,91	30,11	..

270. According to Schedule IV to the Devolution Rules, the excess balance in the Famine Relief Fund can be utilised (*i*) in granting loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, and (*ii*) in the repayment of advances from the Provincial Loans Fund. The loans under (*i*) are made through the Provincial Loans and Advance Account and the amount thus drawn from the fund is to be repaid with interest to the fund by equated instalments. The amounts under (*ii*) are not to be repaid to the fund. The credit of the equated instalments is given to the head "Famine Relief Fund" (Receipt side) while the corresponding debit is shown, in respect of the interest portion, under the revenue head "20, Interest on other obligations", and, in respect of the principal portion, under the deposit head "Transfers from Famine Relief Fund" (Disbursement side). The amounts drawn from the fund are debited to the head "Famine Relief Fund" (Disbursement side) and credited to the head "Transfers from Famine Relief Fund" (Receipt side), the actual amounts of loan given to cultivators being shown under "Loans and Advances by the Provincial Government" (Disbursement side) and those utilised for the repayment of advances being shown under "Repayment of advances from the Provincial Loans Fund".

In the course of the year an additional allotment of 8,18 was made for advances to cultivators for flood-relief in Sind and to cultivators in Gujarat. As a result of this an increased sum of 23,22 instead of 14,02 as originally budgeted for will be withdrawn from the excess balance in the Famine Relief Fund to finance tagavi advances to cultivators and 6,89 to meet part of the repayment of 29,00 to the Provincial Loans Fund. The total sum of 30,11 has accordingly been entered in the revised estimates for 1930-31 under Famine Relief Fund (Disbursement side) together with a corresponding credit under the head "Transfers from Famine Relief Fund". The sum of 23,22 to be withdrawn this year will be repaid to the fund within ten years beginning from 1931-32 by an annual equated instalment of 3,08.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*b*) Famine Relief Fund	10,73	10,70	11,82	13,43

271. Under this head credit is given for (*i*) interest to be recovered from the Government of India on the balance of the Famine Relief Fund, (*ii*) payment of interest on, and repayment of principal of, advances drawn from the fund to finance the Provincial Loans and Advance Account and (*iii*) recoveries of expenditure. The above figures are distributed as follows :—

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*i*) Interest on the balance	6,87	4,30	5,17	3,95
(*ii*) Payment of interest on, and repayment of principal of, advances from the excess balance in the Fund to finance the Provincial Loans and Advance Account	2,96	6,30	6,30	9,38
(*iii*) Recoveries of famine expenditure ..	90	10	35	10

The increase in the revised estimate under (*i*) as compared with the budget estimate for 1930-31 is due to the rate of interest being increased from the rate of 4½ per cent., which was adopted for the budget estimate, to 5½ per cent. The decrease in the next year's estimate as compared with the current year's estimates is due to the balance in the fund being smaller. It will be more than set off by the increase under the next head.

The increase in next year's budget estimate under (*ii*) over the current year's estimate is due to the credit of the equated instalments of 3,08 in repayment of the amount to be withdrawn this year from the fund to finance tagavi advances (*see* paragraph 270 above).

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*c*) Appropriation for Reduction or Avoidance of debt—				
(1) Sinking Fund—Bombay Development Loan	14,68	15,40	15,39	16,65
(2) Other appropriations	8,37	9,21	9,18	10,08

272. For items (1) and (2) see paragraphs 101 and 103 under " 21, Appropriation for Reduction or Avoidance of Debt " respectively. The figures mentioned against the item (1) represent the credit of the amount of the 1 per cent. contribution to the depreciation fund for the amortisation of the Bombay Development Loan debited to " 21 " *plus* the interest on the invested accumulations of the fund.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*d*) *Depreciation Fund of Government Presses*—				
Government Central Press	58	50	36	45
Yeravda Prison Press		15	21	10
Commissioner's Press, Karachi		6	4	5
Total ..	58	71	61	60

273. The Depreciation Fund is composed of —

(*i*) the amount of depreciation written off during the year, and
(*ii*) the book value of the articles disposed of during the year.

The current year's revised estimates for the Government Central Press and the Commissioner's Press, Karachi, are less than the provisions made therefor in that year because, owing to the financial stringency, the machinery, types, etc., intended to be disposed of when the provision was made were not disposed of till they were completely unfit for use or repair. The increase in the current year's revised estimate for the Yeravda Prison Press is due to the sale of a large quantity of type which was not required by that Press owing to the transfer of work to the Government Central Press, Bombay.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*e*) Loans and advances by Provincial Governments—				
(1) Repayment of loans given to Presidency Corporations—				
(*i*) Out of Bombay Development Loan ..	3,67	3,91	3,91	4,17
(*ii*) Out of advances from the Provincial Loans Fund	57,76	36,76	36,76	39,27
(2) Recoveries from cultivators, local bodies and others	41,71	49,64	39,66	46,13

274. Item (1) (*i*) represents repayment by the Bombay Port Trust in respect of the Bombay Development Loan. (*See* paragraph 101 under "21, Appropriation for Reduction or Avoidance of Debt.")

275. Item (*ii*) represents repayment by the Port Trust, Bombay, the Bombay Municipality and the Bombay Improvement Trust of loans advanced to them :—

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Port Trust	4,53	4,79	4,79	5,06
Bombay Municipality	32,23	19,47	19,47	21,71
Improvement Trust	21,00	12,50	12,50	12,50

276. The Port Trust is repaying the loans advanced to it from the funds borrowed by this Government from the Government of India during 1921-22, 1923-24 and 1924-25 by equated instalments of principal and interest spread over 30 years. The amounts shown above represent the principal portion included in such instalments.

The Improvement Trust is repaying the loans by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts.

The loans advanced to the Bombay Municipality have been divided for purposes of repayment into two parts for (*i*) general purposes, and (*ii*) development purposes. The Municipality is repaying (*i*) by annual equated instalments of principal and interest spread over 30 years. The loans for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it and is repaying the balance of 1923-24 loans by fixed sums spread over 13 years with accrued interest and the balance of 1924-25 loans by equated instalments of principal and interest spread over 30 years, with effect from 1929-30.

The repayments to the Provincial Loans Fund of the principal corresponding to the payment by these local bodies will be made through the head "Repayment of advances from the Provincial Loans Fund" (Disbursement) (*see* paragraph 291 below).

277. As regards item (2) the following statement shows the transactions under the Provincial Loans and Advance Account :—

	Accounts, 1929-30		Budget estimate, 1930-31		Revised estimate, 1930-31		Budget estimate, 1931-32	
	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts
Loans to cultivators.	30,78	22,99	14,10	41,85	21,40	30,62	11,85	39,25
Loans through Co-operative Societies and Banks.	67	5,05	3,50	15	2,00	..	2,00	9
Loans for the purpose of Co-operative Societies Act.	5	20	6	16	6	18	6	13
Loans to Gujarat Talukdars.	..	39	..	18	..	18	..	3
Loans to Indian States and Landholders and Notabilities.	..	60	..	1,48	..	1,39	..	55
Loans to Local Bodies on account of Public Works.	4,94	2,27	5,50	2,53	1,40	3,50	1,03	2,28
Loans to non-agriculturists in flood affected areas.	39	30	..	84	..	42	..	78

	Accounts, 1929-30		Budget estimate, 1930-31		Revised estimate, 1930-31		Budget estimate, 1931-32	
	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts
Loans to Co-operative Housing Reconstruction Societies in flood affected areas.	4	61	..	61	..	82	..	71
Loans to Co-operative Housing Societies.	4,90	1,53	6,50	44	6,50	84	5,00	54
Loans under the State-aided Building Scheme.	7,24	1,68	7,00	1,33	7,75	1,59	7,25	1,69
Other Miscellaneous Loans.	7	6,09	8	7	6	12	5	8
Total ..	49,08	41,71	36,74	49,64	39,17	39,66	27,24	46,13

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate 1931-32
(*f*) Advances from Provincial Loans Fund—				
(*i*) Adjustment of balance of advances of 1922-23 outstanding on 1st April 1929.	7,00,98	..	..	..
Fresh loans	3,79,91	4,38,26	4,38,26	4,44,64
	10,80,89	4,38,26	4,38,26	4,44,64

278. The loans to be drawn this and next years are distributed as follows :

	1930-31.	1931-32.
Lloyd Barrage	3,58,13	3,21,37
Other Irrigation—		
Productive	22,56	9,92
Unproductive	20,10	18,30
Other purposes—		
Productive	8,70	2,69
Unproductive	24,77	61,89
Bombay Development Scheme—Productive ..	....	2,35
Advances on account of Provincial Loans Account—		
Productive	4.00	20,69
Unproductive	....	7,43
	4,38,26	4,44,64

In the current year it is anticipated that there will be a total net saving of loan money as under :—

Lloyd Barrage	39,03
Other Irrigation—	
Productive	6,96
Unproductive	3,12
Other purposes—	
Productive	1,94
Unproductive	10,72
Development purposes	4,43
Total ..	29,66

This amount has been taken into account in reducing the borrowings next year to meet capital expenditure under various heads which amount to 4,59,63. The next year's borrowings include 3,57 to recoup to the balance the amounts on capital outlay previously met from general revenues and 26,10 to meet deficit in

next year's estimates. Hence it is proposed to borrow 4,44,64 as shown above, which provides for under-borrowing to the extent of 15,00 on account of probable savings under these heads.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Subventions from the Central Road Development Account.	..	..	33,50	16,00

279. According to the accounting procedure prescribed for transactions of the Roads Development Fund the amounts distributed to Provincial Governments are to be credited to a deposit head " P. Deposits and Advances—Subventions from Central Road Development Account ". The actual expenditure on works executed with the approval of the Legislative Council is to be recorded under " 41, Civil Works—Communications ". At the same time an amount equivalent to the amount of expenditure is to be debited to the abovementioned deposit head and a corresponding credit made to a minor head " Transfers from Central Road Development Account " under the receipt head " XXX—Civil Works ".

The allotment from the Central Fund to the Bombay Government for collections in 1929-30 amounted to 17,50 and the second allotment for collections in 1930-31 has been estimated at 16,00. Hence 33,50 has been adopted for the current year's revised estimate. For next year it is estimated at 16,00.

Disbursement.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*a*) Miscellaneous Government Account ..	3,67	3,91	3,91	4,17

280. See paragraph 101 under " 21, Appropriation for Reduction or Avoidance of Debt ".

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*b*) Transfers from Famine Relief Fund ..	2,00	4,23	4,23	6,21

281. See paragraph 270 above.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*c*) Famine Relief Fund	76,90	29,91	40,84	13,68

282. As explained in paragraph 206 under XXXII—Transfers from Famine Relief Fund, 10,73 will be drawn from the excess balance in the Famine Relief Fund to meet revenue charges this year and 30,11 will be required to meet advances to cultivators and part of the 29,00 instalment for the repayment of Pre-reform Provincial Loans Debt. (See paragraph 270 above.) The revised estimate has therefore been placed at 40,84.

Next year's budget estimate of 13,68 is intended to meet expenditure under revenue heads. (See paragraph 207 under XXXII—Transfers from Famine Relief Fund.)

The balance of the Famine Relief Fund for the 3 years ending 1931-32 will be as follows:—

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
Opening balance	1,70,44	1,03,74	1,04,27	75,25
Receipts	10,73	10,70	11,82	13,43
Expenditure	76,90	29,91	40,84	13,68
Closing balance	1,04,27	84,53	75,25	75,00

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*d*) Appropriation for Reduction or Avoidance of Debt..	13	15	9	9

283. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Bombay Development Loan.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*e*) Sinking Fund Investment Account ..	14,57	15,25	15,30	16,56

284. See paragraph 101 under "21-Appropriation for Reduction or Avoidance of Debt."

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*f*) *Depreciation Fund of Government Presses*				
Government Central Press	37	26	18	10
Yeravda Prison Press		8	2	6
Commissioner's Press, Karachi		5	6	9
Total ..	37	39	26	25

285. The decrease in the current year's revised estimates for the Government Central Press and Yeravda Prison Press is due to the fact that owing to the financial stringency replacements of machinery, etc. were avoided as far as possible. The increase in the revised estimate for the Commissioner's Press is on account of the transfer to it of type from the Government Central Press.

	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*g*) Loans and Advances by Provincial Government.	49,08	36,74	39,17	27,24

286. The details of the figures have been given in paragraph 277 above. The increase in the revised estimate is mainly due to the additional tagavi

advances given for flood relief purposes in Sind (see paragraph 270 above) counterbalanced by decreases in advances for other purposes.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*h*) *Repayments of Advances from Provincial Loans Fund*—				
(1) Adjustment of the balance of 1922-23 advances outstanding on 1st April 1929.	7,00,98	. . .	. .	. .
(2) Bombay Development	..	2,05,22	2,06,53	..
(3) Provincial Loans and Advance Account—				
(*i*) Pre-reform	29,00	29,00	29,00	29,00
(*ii*) Post-reform	..	58	60	87
(4) Other Irrigation Works and other works.	8,90	10,24	10,30	11,93
(5) Presidency Corporations	32,19	36,76	36,76	39,27
	7,71,07	2,81,80	2,83,19	81,07

287. *Item* (*2*)—The purchase price of Block 8 in the Back Bay reclaimed area taken over by the Military Authorities has been adjusted in repayment of advances drawn for Development purposes. According to the joint survey of the area now made, it amounts to 2,06,53 against 2,05,22 originally estimated. This accounts for the increase in the revised estimate as compared with the budget estimate for the current year shown against item (2).

288. *Item* (*3*) (*i*) represents the annual instalment payable under Devolution Rule 23. Of the 29,00 for current year 6,89 will be met from the excess balance in the Famine Relief Fund (see paragraph 270 above). At the end of 1931-32 the outstanding balance will amount to 15,66.

289. *Item 3* (*ii*).—Advances drawn from the Provincial Loans Fund for financing the Provincial Loans and Advance Account are being repaid in annual equated instalments of principal and interest on the basis of 50 years in the case of productive items and 30 years in the case of unproductive items. The amounts shown against item 3 (*ii*) represent the principal portions of the annual equated instalments calculated on the above lines, the interest portions being debited to "19, Interest".

290. *Item 4.*—See paragraph 103 under "21—Appropriation for Reduction or Avoidance of Debt".

291. Figures against item 5 have been explained in paragraph 276 above.

—	Accounts, 1929-30	Budget estimate, 1930-31	Revised estimate, 1930-31	Budget estimate, 1931-32
(*i*) Subventions from Central Road Development Account	..	..	10,22	39,28

292. See paragraph 279 above.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER THE MAJOR HEAD OF CAPITAL EXPENDITURE AND RECEIPTS RELATING TO THE BOMBAY DEVELOPMENT SCHEME.

(All figures in this note are in thousands of rupees unless otherwise specified.)

All the activities of the Development Department were originally financed from loan funds, under the capital expenditure head " 59-Bombay Development Scheme ", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head " XLII—Bombay Development Scheme ". From the year 1927-28, revenue heads " 42 and XXXI—Bombay Development Scheme " were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928-29, two more schemes, the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department, excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930-31.

2. As regards the Back Bay Reclamation Scheme Government are at present working to the programme approved by the Legislative Council at the budget session in 1927, viz. reclamation of blocks 1, 2, 7 and 8 with a marine promenade connecting blocks 2 and 7. Dredging operations finally terminated in March 1929, when the wet filling of block 2 was completed. The dry filling and topping of block 1 was completed in October 1929. The dry filling of block 2 has been completed with the exception of a small area which remains to be topped with murum. This area will be taken in hand and completed during the next financial year. The work on block 7 is restricted for the present to a length of about 1,200 feet from the foreshore line comprising an area of about 28 acres. The dry filling of this restricted area is now being done and it is likely to be completed during the current financial year. Provision has also been made for the completion of the parapet wall along sea wall in blocks 1 and 2 and for lining out and kerbing the proposed roads in the reclamation area so as to enable prospective buyers to have a clear appreciation of the layout. The actual construction of the roads, which will be carried out by the Bombay Municipality on behalf of Government, is to be postponed till the financial situation improves.

3. The following statement shows the transactions of a capital nature :—

59-Bombay Development Scheme.

	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
A—Works and Acquisitions ...	20,85	10,91	2,27
B—Establishments and contingencies .	1,99	1,38	93
C—Tools and Plant	...	...	...
Deduct—Anticipated receipts from sales of surplus plant ...	−2,00	−2,00	−2,00
Deduct—Probable savings ...	−2,00	...	...
Deduct—Write-back to " 33-Public Health " of free grants made to Local Bodies for town planning schemes	...	−1,00	...
Deduct—Receipts of a capital nature ...	−2,11,24	−2,11,39	−3,28
Add—For grants lapsed in previous years.	2,00	...	10
Deduct—For grants likely to lapse at the end of the year ...	−2,00	...	−10
	−1,92,40	−2,02,10	−2,08

4. Details of the estimated expenditure on works and acquisitions, establishments and contingencies, etc., are shown as appendices A, B, C and D hereto.

5. From the appendices A and B it will be seen that the provision for works, etc., in this year's budget and the revised and next year's budget are as follows:—

	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
Back Bay Reclamation Scheme—			
Works, repairs and maintenance and land acquisition	18,85	10,91	2,27
Deduct—Receipts from sales of plant and recovery of expenditure ...	−2,00	−2,00	−2,00

The details of the next year's budget estimates for establishment are given in Appendix D. The establishment provided here is employed in connection with the Back Bay Reclamation Scheme. Secretariat charges are provided at 2 per cent. on the estimated cost of works and repairs and the provision for pensionary charges (non-voted and voted) is calculated at 14 per cent. of the estimate for establishment. The provision made for part cost of the pay and allowances of the Superintending Engineer, Northern Circle, and the Executive Engineer, Presidency Division, has been calculated at 14 and 28 per cent. of their pay and allowances, respectively. These percentages have been based on the proportionate part of their time required to be spent by both the officers in connection with the work of the scheme.

No provision is shown next year under the head "C—Tools and Plant".

6. In the revised estimate for the current year a credit of 1,00 has been taken on account of the debit to the revenue head "33-Public Health" of the total of free grants made to Local Bodies for town planning schemes. The Secretary of State for India has ruled that free grants to Local Bodies cannot be treated as capital expenditure as they do not represent tangible assets of Government. It has therefore become necessary to reverse previous transactions of this nature.

7. The following are the details of the receipts of capital nature taken in reduction of expenditure :—

	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
(1) Sale of land—			
B-1, Back Bay Reclamation Scheme ...	2,05,22	2,06,72	56
B-9, Dadar Distillery Site	56	47	26
S-1, Kurla-Kirol	1,28	65	3
S-2, Trombay North-east	...	7	7
S-3, Trombay North-west	27	44	40
S-6, Danda	1,00	1,13	26
S-7, Khar Model Suburb	2,00	1,54	1,50
S-8, Chapel Road	10	13	5
S-15, Ambernath Development ...	...	6	5
S-16, Shahar	16	5	5
S-17, Central Salsette Tramway ...	...	5	4
	2,10,59	2,11,31	3,21
(2) *Sales of minor agricultural rights in properties acquired by* the late Development Department	38	...	...
(3) *Rent from properties*—			
B-1, Back Bay Reclamation Scheme ...	9	8	7
B-9, Dadar Distillery	12	...	...
S-15, Ambernath Development ...	6	...	...
Total ...	2,11,24	2,11,39	3,28

8. Block 8 in the Back Bay Scheme has been handed over to the Government of India and a sum of Rs. 2,06,53,000, representing the value of 10,32,649 square yards at Rs. 20 per square yard, has been adjusted in repayment of the advances from the Government of India by the Development Department. The increase of 72 in the revised estimate of receipts from sales of land is due to an increase of 1,31 in the receipts for block 8 in the Back Bay Scheme and a receipt of 19 representing part payment for certain land and building at Kandivli, acquired in connection with the quarry for the Back Bay Scheme, which is being sold to the Archbishop of Bombay for conducting a Rescue Home, counterbalanced by a decrease of 78 in the receipts from sales in other schemes. The ensuing year's estimate does not include any provision for sales or leases of land in the Back Bay Reclamation, the amount of 56 provided against the Back Bay Reclamation Scheme being the part payment for the lands and buildings at Kandivli.

9. Receipts from the sale of minor agricultural rights and rent from properties, which were deducted from expenditure under this head, have since been transferred to the receipt head " XXXI—Bombay Development Scheme ".

APPENDIX A.

59, Bombay Development Scheme.

Abstract Budget Estimate.

59, Bombay Development Scheme—Reserved	Budget Estimate, 1931-32	Revised Estimate, 1930-31	Budget Estimate, 1930-31
	Rs.	Rs.	Rs.
A—Works and Acquisitions—			
(a) (i) Works ... In progress ...	1,20,000	9,59,000	16,38,000
(a) (i) Works ... Not commenced ...	71,000		3,15,000
Deduct—Anticipated receipts from sales of surplus plant ...	– 2,00,000	– 2,00,000	– 2,00,000
(ii) Land Acquisition	1,000	1,000	1,000
(iii) Repairs and Maintenance	35,500	1,31,000	1,31,000
Deduct—Probable savings	.....	.....	– 2,00,000
B—Establishments and Contingencies	92,400	1,38,000	1,99,000
C—Tools and Plant	.....	.....	.....
Add—For grants lapsed in previous years	10,000	.....	2,00,000
Deduct—Grants likely to lapse at the end of the year ...	– 10,000	.....	– 2,00,000
Total ...	1,19,900 or 1,20,000	10,29,000	18,84,000
Voted ...	1,07,000	10,18,000	18,56,000
Non-voted ...	13,000	11,000	28,000
Deduct—Write-back to "33-Public Health" of free grants made to Local Bodies for town planning schemes.	.....	– 1,00,000	.....
Deduct—Receipts on capital account—			
(1) Sales of land in Back Bay Scheme	– 56,000	– 2,06,72,000	– 2,05,22,000
(2) Sales of land in other schemes	– 2,65,000	– 4,59,000	– 5,37,000
(3) Sales of minor agricultural rights in properties acquired by the Development Department.	.....	.....	– 36,000
(4) Rents from properties—			
(a) Back Bay Reclamation Scheme	– 7,000	– 8,000	– 9,000
(b) B-9, Dadar Distillery Site	.....	.....	– 12,000
(c) S-15, Ambernath Development	.....	.....	– 6,000
Total ...	– 3,28,000	– 2,12,39,000	– 2,11,24,000
Net grant for "59-Bombay Development Scheme" ...	– 2,08,000	– 2,02,10,000	– 1,92,40,000

APPENDIX

MAJOR HEAD—59, BOMBAY

MINOR HEAD—A.-WORKS AND

PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2	3	4	5
				(Project estimate sanctioned in G. R. No. S. C.—1856, dated the 5th October 1922, Rs. 7,02,43,321)*
Bombay Schemes				*Item I in Project Estimate*
B-I, Back Bay Reclamation ...	Presidency ...	Bombay ...	1	Gantry ... ...
				Item II in Project Estimate
			2	Sea wall on rubble mound ...
				Item III in Project Estimate
			3	Mass concrete wall at Colaba ...
				Item IV in Project Estimate
			4	Cross walls ... ...
				Item V-a in Project Estimate
			5	Kandivli quarry acquisition ...
				Item V-b in Project Estimate
			6	Kandivli opening out quarry ...
				Item V-c in Project Estimate
			7	Kandivli machinery and buildings .
				Item VI-a in Project Estimate
			8	Marine Lines capital cost of preparation of sites.
				Item VI-b in Project Estimate
			9	Marine Lines machinery and buildings.
				Item VII-a in Project Estimate
			10	Colaba preparation of site ...
				Item VII-b in Project Estimate
			11	Colaba machinery and buildings ...
				Item VIII in Project Estimate
			12	Marine Lines-Colaba Railway ...
				Item IX in Project Estimate
			13	Transport and rolling stock ...
				Item X in Project Estimate
			14	Dredging plant ... ...
				Item XI in Project Estimate
			15	Shore pipes, fitting and laying ...
				Carried over ...

B.

DEVELOPMENT SCHEME.

ACQUISITIONS.

I.

Acquisition in the Public Works Department for the year 1931-32.

Amount of sanctioned Estimate	Outlay		Grant, 1931-32			Item No.	Remarks and References
	Actual to end of 1929-30.	Probable during 1930-31 (Revised Estimate)	Works in Progress	Works not commenced	Total		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		* A revised project estimate for the scheme as approved by the Legislative Council at the Budget Session in 1927 is under consideration.
13,68,461	11,08,824	...	...	...	...	1	
78,14,526	45,47,369	93,657	65,000	...	65,000	2	This provision is for the construction of the parapet wall along sea-wall in blocks Nos. 1 and 2 of the reclamation.
10,02,432	7,78,656	...	...	...	...	3	
19,40,400	2,73,272	...	...	...	...	4	
6,51,000†	5,73,968	1,000	...	...	1,000	5	† Revised estimate sanctioned in Government Resolution No. S.C.—239, dated the 7th February 1927.
18,26,300	18,11,795	...	...	...	...	6	
27,59,498	27,24,296	...	...	...	...	7	
9,04,290	8,89,603	...	...	...	...	8	
14,98,879	14,73,864	...	...	...	...	9	
1,75,174	3,18,888	...	...	...	...	10	
9,93,813	9,81,098	...	...	...	...	11	
7,72,534	8,43,216	...	...	...	...	12	
24,05,448	28,88,469	4,600	...	...	...	13	
1,34,04,860	1,61,79,001	...	...	...	...	14	
3,89,249	2,42,539	...	...	...	...	15	
...	...	...	65,000	...	66,000	...	

APPENDIX

MAJOR HEAD—59—BOMBAY

MINOR HEAD—A.—WORKS AND

PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2	3	4	5
Bombay Schemes—contd.				Brought over ...
				Item XII in Project Estimate
B—1, Back Bay Reclamation Scheme—*contd.*	Presidency—*contd.*	Bombay—*contd.*	16	Dredging and filling ... ...
			16A	Clearing Marine Lines Yard ...
				Item XIII in Project Estimate
			17	Murum topping ... ...
				Item XIV in Project Estimate
			18	Roads and lighting ... ...
				Item XV in Project Estimate
			19	Drains ... ...
				Item XVI in Project Estimate
			20	Storm Water Drains ... ...
				Item XVII in Project Estimate
			21	Establishments ... ...
				Item XVIII in Project Estimate
			22	Consultants' fees ... ...
				Item XIX in Project Estimate
			23	Unforeseen ... ...
				Item XXI in Project Estimate
			24	Surveying and mathematical instruments.
				Item XXII in Project Estimate
			25	Medical and sanitary works ...
				Item XXIII in Project Estimate
			26	Miscellaneous works for the convenience of the public.
				Deduct probable savings ...
				Deduct receipts from sales of surplus plant, etc.
				Total for B-1, B. B. R. S. ...

B—*contd.*

DEVELOPMENT SCHEME—*contd.*

ACQUISITIONS—*contd.*

I—*contd.*

Acquisition in the Public Works Department for the year 1931-32—contd.

Amount of sanctioned Estimate	Outlay		Grant, 1931-32			Item No.	REMARKS AND REFERENCES
	Actual to end of 1929-30	Probable during 1930-31 (Revised Estimate)	Works in Progress	Works not commenced	Total		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	65,000	...	66,000	...	
82,03,125	55,35,717	8,10,000	50,000	...	50,000	16	This provision is for dry filling to complete block No. 2.
...	...	...	...	20,000	20,000	16A	
31,36,712	62,68,697	...	...	...	...	17	
1,19,95,762	18,719	...	...	50,000	50,000	18	The provision is to be restricted to (1) actual expenditure incurred in transporting surplus rubble from Kandivli to the reclamation ground and (2) Lining out and kerbing the roads to enable prospective buyers to have a clear appreciation of the layout.
27,66,750	Nil	...	...	...	...	19	
64,28,100	29,27,817	...	...	...	...	20	
*52,98,600	54,43,823	...	...	...	...	21	* The provisions for the current and next years are shown under the head "B—Establishments," Appendix D.
13,68,888	5,10,703	...	...	...	...	22	
10,00,000	79,363	...	...	...	...	23	
30,000	16,278	...	...	...	...	24	
3,29,000	3,21,497	10,000	5,000	...	5,000	25	Estimates for these items sanctioned in Government Resolution No. S.B.—103, dated the 20th January 1925.
1,00,000	22,709	40,450	...	1,000	1,000	26	
...	...	...	...	...	...		
...	- 2,47,881	- 2,00,000	- 2,00,000	...	- 2,00,000		
							†Works ... ... Rs. 1,91,000 Land Acquisition ... 1,000 1,92,000
...	...	...	- 80,000	71,000	- 8,000†	...	

APPENDIX C.

MAJOR HEAD—59, BOMBAY DEVELOPMENT SCHEME.

MINOR HEAD—A-WORKS AND ACQUISITIONS.

Part II.

Details of the Budget Estimate for repairs and maintenance for 1931-32.

Details.	Revised Estimate for 1930-31.	Budget Estimate for 1931-32.
	Rs.	Rs.
ITEM No. OF XX THE PROJECT ESTIMATE.		
Repairs and Maintenance.		
1. Repairing and maintaining the new seawall on rubble mound.		18,000
2. Municipal taxes payable to the Bombay Municipality on buildings.		7,800
3. Repairs and maintenance to culverts near Chowpatty.		200
4. Repairs and maintenance to road from Chowpatty to Government Central Press at Charni Road.		400
5. Repairs and maintenance to road from Chowpatty to Marine Lines Stores.		600
6. Repairs and maintenance to electric fitting at Marine Lines.		500
7. Repairs to the old sea wall (Kennedy Sea Face).		3,000
8. Repairs and maintenance of buildings at Marine Lines and Colaba and Kandivli.		5,000
Total for repairs ...	1,31,000	35,500

APPENDIX D.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME."

SUB-HEAD "B—ESTABLISHMENTS."

No.	Particulars	Actuals, 1929-30	Budget Estimates, 1930-31	Budget Estimates, 1931-32	Remarks
	SALARIES.		Rs.	Rs.	
	TECHNICAL.				
	Reclamation.				
	Officer in charge of the Back Bay Reclamation Scheme. *Non-voted* ...		*24,000*	.....	
	Executive Engineer-in-charge, Marine Lines, Colaba and Quarry Section.		11,950	.....	
	Assistant Engineer ...		6,550	.....	
	MEDICAL.				
	Medical and Sanitary Officer, Reclamation Branch.		5,400	.....	
	Total ...		47,900	.....	
	Voted ...		23,900	.....	
	Non-voted ...		*24,000*	.....	
	Establishments.				
1	Secretariat charges ...		38,000	4,500	
2	Reclamation ...		86,500	69,109	
	Total ...		1,24,500	73,609	
	Allowances.				
1	Travelling and fixed conveyance allowance ... ... *Non-voted* ...		*1,500*	.....	
	Voted ...		3,600	350	
2	Duty allowance		2,140	.....	
3	House-rent allowance		1,000	1,092	
4	Compensatory allowance		4,300	2,320	
5	Overseas pay and passage *Non-voted* ...		*2,760*	.....	
6	Leave allowances ...		4,000	4,500	
7	Fees to the members of the Advisory Committee.		3,000	1,920	
8	Pensionary charges ... *Non-voted* ...		.....	*1,500*	
	Voted ...		.....	9,800	
	Total ...		22,000	21,982	
	Voted ...		18,040	20,482	
	Non-voted ...		*3,960*	*1,500*	

Rs. 2,92,112 for salaries, establishments, allowances and contingencies.

APPENDIX D—*contd.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

No.	Particulars	Actuals, 1929-30	Budget Estimates, 1930-31	Budget Estimates, 1931-32	Remarks
			Rs.	Rs.	
	Contingencies.				
1	Rents, rates and taxes	Rs. 2,92,112 for salaries, establishments, allowances and contingencies.	30	.....	
2	Country stationery and petty bazar supplies ...		55	15	
3	Postal, telegraph and money orders commission charges.		110	30	
4	Carriage of parcels, treasure and other Government property.		235	75	
5	Supplying drinking water and dusting offices ...		75	30	
6	Books and Periodicals		450	50	
7	Printing, Binding and Advertising		1,150	250	
8	Purchase and repairs to office furniture ...		50	.....	
9	Telephones		1,880	.....	
10	Liveries and clothing		640	.....	
11	Miscellaneous		325	400	
	Total ...		5,000	850	
			47,900	... ..	Salaries.
			1,24,500	79,609	Establishments.
			22,000	21,982	Allowances.
			5,000	850	Contingencies.
			.....	—41	Rounding.
			1,99,400 or say 1,99,000	96,400	
	Deduct—probable savings ...		.....	—15,000	
	Part cost of pay and allowances of the Superintending Engineer, Northern Circle and the Executive Engineer, Presidency Division ... ... *Non-voted* ...		1,99,000	81,400 11,000	
	Grand Total ...		1,99,000	92,400	
	Voted ...		1,71,040	79,900	
	Non-voted ...		*27,960*	*12,500*	

STATEMENT G

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1931-32

. 5, *LAND REVENUE (Reserved).*

IEMBER IN CHARGE—Honourable Mr. W. F. HUDSON.

ITEM 1. Entertainment of an additional clerk in the office of the Superintendent of Land Records, N. D.

Recurrent ..	Rs. 440	Non-recurrent	Rs. *Nil.*
Total	„ 440	Ultimate annual recurrent ..	„ 720

Remarks.—The work in the office of the Superintendent of Land Records, N. D., has considerably increased in recent years. In 1896 the strength of the office consisted of 6 members (1 Head clerk, 1 Shirestedar and 4 clerks). At that time there were no pot hissa surveys, city surveys and surveys of unsettled villages for Record of Rights purposes, and triangulation surveys. There are now 34 city surveys to be maintained and a new staff of cadastral surveyors has been created for the Division. Further the creation of field parties, temporary pot hissa parties, maintenance surveyors and cadastral surveyors has added considerably to the accounts work in the Superintendent's office. With the increase in work there has been no increase in the staff but it remains the same as it was in 1896. The existing staff finds it extremely difficult to cope with the increased volume of work and is overworked. The Settlement Commissioner has therefore recommended the appointment of a clerk on Rs. 30—5/2—80 for the Superintendent's office as soon as possible. Government are satisfied that a case for an extra clerk is established. A provision of Rs. 440 representing the pay of a qualified clerk on Rs. 40 per mensem from 1st April 1931 is accordingly proposed in the ensuing year's budget.

ITEM 2. Selection of documents from the Peshwas' Daftar for purposes of publication.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 10,000
Total	„ 10,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In the current year's budget a provision (non-recurring) of Rs. 10,000 has been made for the work in connection with the selection, printing and publication of important documents from the Peshwas' Daftar. The following temporary establishment has been engaged for the selection of documents :—

(1) One expert for general supervision at Rs. 20 per day.
(2) One co-adjutor on Rs. 210 per mensem.
(3) Six readers on Rs. 75 per mensem each.
(4) One peon on Rs. 18 per mensem.
(5) Contingencies Rs. 122.

The following statement shows the work done by this establishment up to the end of December 1930, and the work then remained to be done :—

Sections in the Poona Daftar taken up for selection of documents of historical importance	Total number of the rumals in the section	Total number of rumals examined up to the end of December 1930	Number of rumals remaining to be examined
1. Chitnisi Section	283	283	....
2. Jabsali	29	29	....
3. Peshwas' Diaries	780	80	700
4. Shahu	56	18	38
5. Rumals' to be returned to their owners ..	508	508	....
6. Jamao	8,535	1,080	7,455
7. Deccan Commissioner's paper	171	....	171
8. Record anterior to British Rule	153	....	153
	10,515	1,998	8,517

From the 1,998 rumals examined, 21,576 documents have been selected as of historical importance, 4,257 documents have been copied, 3,685 documents have been edited and

5, LAND REVENUE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. W. F. HUDSON.

1,134 printed. It will be seen that a mass of material still remains unexplored, and it is difficult to state at present what further period will be required for the completion of the work. The following brochures of selections from these records have so far been published :—

(1) Letters and Despatches relating to the Battle of Udgir, 1760.
(2) Letters and Despatches relating to the Battle of Panipat, 1747-61.
(3) Letters and Despatches relating to Shahu's Campaign against the Siddis of Janjira, 1733-1736.
(4) Letters and Despatches relating to Reports about Anandibai, 1786-1788.
(5) The League of the Barbhais.
(6) Ramraja's struggle for power.
(7) Early activities of Shahu and Balaji Vishwanath.
(8) Shahu in his private life.

These publications are on sale at moderate prices at the Government Book Depôt, Bombay, and the leading book-sellers in Bombay.

In addition the following sections were in print and ready for publication at the end of 1930 :—

(1) Bajirao and his family.
(2) Early strife between the Peshwa and the Nizam.
(3) Shahu's relations with Sambhaji of Kolhapur.
(4) Dabhade and the conquest of Gujarat.
(5) Bajirao's entry into Malva and Bundelkhand.
(6) Maratha conquests in the North.
(7) Invasion of Delhi.

Further selections are under preparation. Any break in the continuity of the work will increase its cost since it is in the long run cheaper to get the work completed by the present establishment which is now experienced and trained for it. A provision of Rs. 10,000 will be required for this purpose during the next year as follows :—

	Rs.
Pay of expert for general supervision at Rs. 20 per day ..	1,700
Pay of officer (co-adjutor) at Rs. 220 per mensem	2,640
Pay of 6 readers at Rs. 75 per mensem each	5,400
Pay of peon at Rs. 18 per mensem	216
Contingencies	44
	10,000

ITEM 3. Additional Officer and establishment under the Manager, Incumbered Estates in Sind.

Recurrent ..	Rs. 6,743	Non-recurrent	Rs. *Nil.*
Total	,, 6,743	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The existing permanent staff for the management of incumbered and managed estates in Sind consists of 1 Manager, 1 Assistant Manager, 2 Deputy Managers, 1 Shirestedar, 1 Accountant, 3 Head Munshis, 18 Clerks, 7 Overseers, 1 Havaldar, 1 Naik and 10 Peons. This staff is now inadequate to cope with the work since the number of estates managed by the staff especially under the Bombay Court of Wards Act, 1905, has increased considerably as will be seen from the following statement :—

Year	Number of managed estates		Total of columns 2 and 3
	Incumbered estates	Court of wards estates	
1	2	3	4
1921-22	156	171	327
1922-23	136	190	326
1923-24	164	224	388
1924-25	166	242	408
1925-26	163	263	426
1926-27	160	282	442
1927-28	155	294	449
1928-29	174	318	492
1929-30	182	317	499

5, LAND REVENUE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. W. F. HUDSON.

The efficiency of the department largely depends on the outdoor work of the Deputy Managers and the Overseers. The two Deputy Managers have very extensive jurisdictions and they are therefore able to attend only to a portion of the outdoor work. For the rest they have to depend on the Overseers. The extensive beats of the Deputy Managers also give rise to delay in the disposal of correspondence, which is to the prejudice of the estate-owners and others. Further, the annual audit of accounts of both the Incumbered and the Court of Wards estates, introduced from the year 1921-22, has added to the work of the department. In the circumstances it is proposed to create one more post of Deputy Manager and to place under him 3 Clerks, 2 Peons and 1 Khalasi. The additional staff will be entertained for two years in the first instance. Details of the extra cost on account of the proposed staff are as follows :—

1 Deputy Manager on Rs. 200—15/2—260 (the pay of Second Grade Mukhtyarkars, from whom the Deputy Manager will be recruited) *plus* special pay of Rs. 50 per mensem.

3 Clerks on Rs. 30—5/2—80 per mensem each.

2 Peons on Rs. 17 per mensem each.

1 Khalasi on Rs. 16 per mensem.

Permanent travelling allowance of Deputy Manager at Rs. 75 per mensem.

Travelling allowance of 3 Clerks at Rs. 25 per mensem each.

Travelling allowance of 2 Peons at Rs. 4 per mensem each.

Office rent at Rs. 15 per mensem.

Other contingencies at Rs. 20 per mensem.

The pay, special pay, and allowances are on the existing sanctioned scales, while the provisions for office rent and other contingencies are based on a conservative estimate. The Deputy Manager will start on Rs. 200 per mensem in the scale of Rs. 200—15/2—260, while each of the 3 clerks will be given a start of Rs. 40 per mensem in the scale of Rs. 30—5/2—80, that being the starting pay for clerks who have passed the School-Leaving or a corresponding examination. The extra expenditure during the year 1931-32 for 11 months from 1st April 1931 will amount to Rs. 6,743. The whole of it will be recovered ultimately from the funds of the estates.

ITEM 4. Creation of a new district in Sind with headquarters at Dadu and of a new Taluka with headquarters at Garhi Khairo.

Recurrent ..	.. Rs. 9,000	Non-recurrent ..	Rs. *Nil.*
Total ..	.. „ 9,000	Ultimate annual recurrent..	„ 20,800

Remarks.—In order to cope with the developments expected as a result of the completion of the Lloyd Barrage territorial rearrangements involving the creation of new districts, sub-divisions and talukas will be necessary. The Larkana district in particular, owing to the combined effects of its large area, heavy work and exhausting climate, is rapidly becoming an administrative impossibility. The other districts which will be most affected will be Nawashah, Hyderabad and Thar Parkar; in Nawabshah the work will be nearly doubled. The Commissioner in Sind has therefore after prolonged discussion with experienced revenue and irrigation officers recommended the creation of two new revenue districts, one on the right bank and the other on the left bank of the Indus. The main features of the proposal are the division of the unwieldy Larkana district into two districts with headquarters at Larkana and Dadu, and the creation of a new district to be known as Guni District with consequent rearrangement of the boundaries of the Nawabshah, Hyderabad and Karachi districts. While recognising the desirability of the whole scheme, Government have been unable, in view of the present financial situation, to accept it in its entirety, and they have accordingly decided to undertake for the present the creation of only one new district with headquarters at Dadu on the right bank of the Indus, and of an additional taluka with headquarters at Garhi Khairo in the Upper Sind Frontier District; the latter will be required in consequence of the large increase in cultivation which is expected in that area. It was originally hoped to start the new district and taluka from April 1st, 1931, and this would undoubtedly have been more satisfactory; but in the interests of economy it is now proposed to start them from October 1st. The question of the additional establishment required has received careful consideration. The cost of the establishment falls under two major heads of account, viz., "5, Land Revenue" and "22-General Administration"; the details given below relate to the establishment chargeable to

"5, Land Revenue"; details of the other establishment are given in Item 17 under the head "22, General Administration."

	Rs.
1 Supervising Tapedar	60—5/3—75
12 Tapedars	35—3/3—50
15 Kotars	15 each.

The estimated amount required for contract contingencies is Rs. 913 per mensem. The provision required for expenditure from 1st October 1931 to 31st March 1932 is Rs. 9,000 in round figures.

ITEM 5. Creation of two appointments of tracers on the permanent establishment of the Government Photozinco Press, Poona, in the grade of Rs. 35—2—55.

Recurrent ..	Rs. 1,034	Non-recurrent	Rs. *Nil.*
Total	„ 1,034	Ultimate annual recurrent ..	„ 1,160

Remarks.—There are at present three tracers on the temporary tracing establishment of the Government Photozinco Press, Poona. This establishment was first entertained in 1916 in connection with the tracing of city survey sheets and has been continued from time to time. At present over 80 city surveys are being regularly maintained in the Presidency proper and the changes occurring in existing properties in each survey are brought on to the survey maps by corrections. These sheets are sent from time to time to the Press for tracing and printing. On a conservative estimate it is anticipated that on an average 103 sheets relating to over 27,000 properties will be sent annually to the Photozinco Press for tracing and printing. The temporary staff of three tracers is barely sufficient for keeping the work up to date and as the work is of a permanent character it is proposed to retain two tracers as permanent employees and to start them on a pay of Rs. 47 per mensem each in the grade of Rs. 35—2—55. Both the men proposed to be made permanent have put in nearly 14 years' service. The proposed provision represents the pay of these men for eleven months of next year. As the two appointments will merely replace two existing temporary appointments on Rs. 45 per mensem each from 1st April 1931, the actual extra cost next year will be only Rs. 44 and the ultimate real annual recurrent cost will be only Rs. 80.

		Rs.
Grand Total—5, Land Revenue (Reserved) ..	Recurrent ..	17,217
	Non-recurrent ..	10,000

6, *EXCISE (Transferred).*

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMAD.

ITEM 6. Entertainment of extra staff for escorting charas consignments from the Railway Station to the Bonded Warehouse.

Recurrent	.. Rs.	594	Non-recurrent ..	.. Rs.	*Nil.*
Total	.. ,,	594	Ultimate annual recurrent	.. ,,	648

Remarks.—The sale of charas in the Town and Island of Bombay was prohibited in the year 1922 at a sacrifice of an annual revenue of rupees four lakhs approximately. Government have for some time past been examining the question whether this measure has been successful, and they have reluctantly come to the conclusion that the results achieved up to date have been disappointing. The reports received from the Excise Commissioner reveal a serious situation as regards the increase of offences connected with the illicit import and distribution of the drug, and indicate that the present restrictions are defeating their object and have resulted in a greatly increased consumption of illicit charas. The consumption of illicit charas has also partly replaced the consumption of licit ganja which is a less noxious drug. Government have not merely sacrificed considerable revenue without checking consumption but the illicit traffic has placed large profits at the disposal of classes which are either criminal or closely connected with the criminal classes. The only means of stamping out the illicit traffic is to regain control of consumption by re-establishing the licit trade. Government have therefore decided to relicense hemp drugs shops for the sale of this drug in the Town and Island of Bombay and in Ahmedabad City. If the licit trade is re-established there will be an immediate gain to Government revenues of approximately Rs. 3 lakhs annually and this revenue is expected to increase as the illicit traffic continues to diminish.

2. Charas comes in bond from Hoshiarpur and on arrival in Bombay has to be sent under guard to the warehouse. There are no spare men for this duty. It is accordingly proposed to entertain a small staff of two Constables on Rs. 20 *plus* Rs. 7 house-rent allowance per mensem each.

		Rs.
Grand Total—6, Excise (Transferred)	Recurrent	594
	Non-recurrent	...

8-A. FOREST CAPITAL OUTLAY CHARGED TO REVENUE (Transferred).

MINISTER IN CHARGE—Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 7. Construction of the Borkhal-Linga Road in the Dangs, Surat Division.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 5,000
Total	.. ,, 5,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—It is proposed to provide Rs. 5,000 in the ensuing year's budget for the construction of the Borkhal-Linga Road in the Dangs, Surat Division. The road is 4 miles 35 chains in length and is estimated to cost Rs. 12,150. It is required to work the forests of Reserved Forest Felling Series XVIII (part) and XX (part) included in the new Dangs Working Plan which is expected to yield an outturn of 450 tons of timber per annum, half of which cannot be extracted for want of the proposed road. The approximate annual revenue to be derived therefrom is estimated at Rs. 10,000. The road besides being of permanent utility for the extraction of timber and other produce will be useful for administrative purposes. The Dangs are rich in teak timber but its exploitation is hampered by the absence of the necessary means of communication. The construction of the new road will meet a long-felt want.

		Rs.
Grand Total—8-A, Forest Capital Outlay charged to Revenue (Transferred).	Recurrent ..	*Nil.*
	Non-recurrent ..	5,000

XIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES (Reserved).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

DECCAN AND GUJARAT.

(2) UNPRODUCTIVE.

Pravara Left Bank Canal.

ITEM 8. Providing concrete paving to culvert No. 10 on the Pravara Left Bank Canal.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 1,500
Total	„ 1,500	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The natural pavement of culvert No. 10 has been scoured out by floods. It is therefore necessary to make a concrete paving or else the scouring may endanger the masonry work.

		Rs.
Grand Total—XIII—Irrigation, etc. (Reserved) ..	Recurrent ..	*Nil.*
	Non-recurrent ..	1,500

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (Reserved).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

SIND.

A.—IRRIGATION WORKS.

Works under the control of the Indus River Commission.

Shikarpur Canals Division.

ITEM 9. Constructing right bank distributary ex mile 13/1 Koraiwah in connection with extension of Kasimpur Bund.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 9,300
Total	„ 9,300	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—As the Right Bank of Koraiwah from mile 11/6 to 17/0 in continuation of the extension of the Kasimpur Bund is being used as a river bund, a small rise of the flood levels against the Korai banks is anticipated resulting in flooding all the area for rabi with the exception of a small area of high lying lands on the right bank. But as it is possible that some very high lands may not receive flood water, it is proposed to provide this land on the right bank of Koraiwah with irrigation facilities from Koraiwah by excavating a distributary to run parallel to the bund from mile 13/1 to 16/5 Koraiwah as the zamindars have existing rights which cannot be ignored. If the work is not taken up, kacha mouths, which are a source of danger to a bund line, will have to be given but if the bund breaches on account of these kacha mouths it will flood the whole of the Pano Akil and Rohri Talukas and cause a great disaster. In the event of breaches in the bund line, the loss to Government and the public will be approximately Rs. 3 lakhs and 50 lakhs, respectively. It is therefore absolutely necessary to carry out this work before the next inundation.

Fuleli Canals Division.

ITEM 10. Constructing stone groynes along Gidu Malh Bund.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. 15,800
Total	„ 15,800	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—This is a dangerous section of the bund where heavy expenditure is incurred every abkalani on sand bags for protecting it from wave-wash and the river current. It is therefore very necessary to provide stone pitching and groynes along it before the next abkalani. If the work is not carried out, breaches might occur and flood the low lying country.

ITEM 11. Providing dry stone pitching to the exposed portions in miles 0/0 to 0/6 and 14/3 to 14/6 of the Hajipur Bund and raising existing cross groynes.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 29,600
Total	„ 29,600	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—As the portion miles 0-0/6 of the Hajipur Bund is subject to heavy wave-wash, it is necessary to pitch the same with dry stone pitching 1' thick. The existing dry stone pitching in miles 14/3 to 14/6 is disturbed annually owing to heavy wave-wash. It is therefore very necessary to reset the same with existing available stone and with new stone at a flatter slope. If this work is not carried out, there is a possibility of breaches which will flood the country.

ITEM 12. Raising Gidu Loop Bund to 4 feet free-board.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 3,300
Total	„ 3,300	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—It is very necessary to raise the free-board of this bund 4 feet above the H.F.L. of 1929 as has been done in the case of other bunds in the Fuleli Canals Division. If the work is not carried out, water may overtop the bund and flood the country.

ITEM 13. Flattening front slope of Hajipur Bund from 3 : 1 to 4 : 1 in miles 0 to 0/6 and 14/3 to 14/6.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 2,700
Total	„ 2,700	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In order to reduce the force of wave-wash action on exposed portions of the bund, it is necessary to flatten the front slope in these portions of Hajipur Bund which gave much trouble during the abkalani of 1930. If the wave-wash is not reduced on the bund, breaches may occur which will flood the country.

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

Hyderabad Canals Division.

ITEM 14. Constructing Nakur-Mari Bund and raising the left bank of Gharo Mahmudo Canal to river embankment standard.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 1,40,000
Total	,, 1,40,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The existing bund line in the Hyderabad Canals Division consists of two portions (viz. Mikaro and Ren Bunds) in one continuous length of about 5 miles. The whole of the remaining length of river frontage in this division is without any bund. In order therefore to protect this portion of the country from floods, it is proposed (1) to construct Nakur-Mari-Bund and (2) to raise and strengthen the Gharo Mahmudo Canal embankment.

The proposed Nakur-Mari Bund will start from the end of the existing Ren Bund and terminate at the embankment of the Alibahar Kacheri Canal. This portion is at present exposed to river floods at times of high inundation in the river Indus. During the inundation of 1929 there was abnormal rise of the river, and spill from the exposed portion in the Nasrat Canals Division (called the Said Kando floods) entered the Hyderabad Canals Division and joined with the river spill through the length which is now proposed to be protected by the Nakur Mari Bund. The floods covered an area of about 45,000 acres. The same floods again occurred during the inundation of 1930 and the same area was under water. The construction of the proposed bund is therefore a matter of great urgency.

The necessity for raising and strengthening the Gharo Mahmudo Canal Embankment is even greater. At present the area lying to the east of Gharo Mahmudo Canal from mile 8 to 15 is protected by the left embankment of this canal. This bank holds up the spill from the river which falls into the canal from the west. By annual repairs and raising where necessary, the left bank embankment has served the purpose of a bund but the canal will be scrapped when the Barrage Canals come under operation. During high inundation great anxiety is caused in holding up the bank and it is necessary to maintain the bank as a river embankment for the protection of the country. It is therefore proposed to raise this left embankment of the canal to 4 feet above the H.F.L. of 1929 and strengthen it so as to bring it to the standard section of river bunds.

		Rs.
Grand Total—15, Other Revenue expenditure financed from Ordinary Revenues (Reserved).	Recurrent ..	*Nil.*
	Non-recurrent..	2,00,700

22, GENERAL ADMINISTRATION (Reserved).

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

ITEM 15. Confirmation of temporary post of Senior Superintendent in the Legal Department of the Secretariat.

Recurrent ..	Rs. 6,980	Non-recurrent ..	Rs. *Nil.*
Total	,, 6,980	Ultimate annual recurrent ..	,, 6,825

Remarks.—The post was first created as a temporary measure in the year 1923 but had to be continued from year to year up to now on account of land acquisition work of the Development Department and the Lloyd Barrage and Canals Construction. In addition to this work the holder of the post has to deal with important and intricate opinion cases received from other Departments. In consequence of several new Acts which have been passed since 1923 these references are constantly increasing and are not likely to decrease. In the light of the experience of the last 7½ years it is now evident that this post will be required as a permanent measure. It is, therefore, proposed to confirm the post so as to enable the Department to put the opinion branch on a proper basis and to cope with the growing volume of that work.

ITEM 16. Expenditure in connection with the Reforms work.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	Rs. 4,00,000
Total	,, 4,00,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—In view of the impending constitutional changes it seems necessary to make some provision for reforms work. No exact data on which an estimate could be based are available and any estimate which may be prepared may be materially affected by the new constitution and the recommendations of the Franchise Committee. It may be safely assumed, however, that some provision will be required for expenditure in connection with the working out of the details of the reforms proposals and the preliminary arrangements to be made for bringing the new Government of India Act into operation. In 1920, Mr. Seddon was appointed Reforms Commissioner and was given a separate establishment. A provision of Rs. 7½ lakhs was made in the budget for establishment, preparation of electoral rolls, conduct of the elections, furniture, printing, etc. It is possible that in view of the wider range of the constitutional proposals, a larger amount may be required on this occasion. It is doubtful, however, if all the items of expenditure on which Mr. Seddon's estimate was based will be reached during the next financial year. It appears, however, that a total provision of at least Rs. 7 lakhs will be required and that, out of this, an amount of Rs. 4 lakhs will probably be required next year. The provision of Rs. 4 lakhs has been made accordingly.

MEMBER IN CHARGE—Honourable Mr. W. F. HUDSON.

ITEM 17. Creation of a new district in Sind with headquarters at Dadu and of a new taluka with headquarters Garhi Khairo.

Recurrent ..	Rs. 47,000	Non-recurrent ..	Rs. *Nil.*
Total	,, 47,000	Ultimate annual recurrent ..	,, 1,30,100

Remarks.—Attention is invited to the explanatory remarks appearing under Item 4 under the head "5, Land Revenue." The following statement shows the additional revenue establishment that is required for the new Dadu District and the new Garhi Khairo Taluka in the Upper Sind Frontier District, the cost of which is debitable to the head "22, General Administration":—

	Pay per mensem.
Collector and his establishment.	
	Rs.
Collector (listed post)	.. Senior time scale (*plus* Rs. 100 special pay (Sind allowance. (The minimum pay of a Deputy Collector promoted to a listed post of Collector is Rs. 1,275 per mensem.)
Chitnis (First grade Mukhtiarkar)	.. 275—15—350.
Head Clerk (Second Grade Mukhtiarkar)	.. 200—15/2—260.

22, GENERAL ADMINISTRATION—*contd.*

MEMBER IN CHARGE—HONOURABLE MR W. F. HUDSON.

	Pay per mensem. Rs.
1 Clerk	.. 105—5—150.
2 Clerks	.. 105—5—140 each.
1 Clerk	.. 85—5/2—100.
12 Clerks	.. 30—5/2—80 each.
1 Havaldar	.. 21.
11 Peons	.. 17 each.
1 Farash	.. 16

Deputy Collector and his establishment.

1 Deputy Collector (Second Grade)	.. 300—50—550—50/2—650.
1 Clerk	.. 105—5—140
1 Clerk	.. 85—5/2—100
5 Clerks	.. 30—5/2—80 each.
1 Naik	.. 18
3 Peons	.. 17 each.
1 Chowkidar	.. 16

Treasury Officer and his establishment.

1 Deputy Collector (Second Grade)	.. 300—50—550—50/2—650
1 Head Accountant	.. 200—10—300
1 Treasurer	.. 150—5—200
1 Clerk (Deputy Accountant) ..	.. 115—5/2—150
1 Clerk	.. 105—5—140
1 Clerk	.. 85—5/2—100
14 Clerks	.. 30—5/2—80 each.
1 Bookbinder	.. 30—1/2—40
1 Naik	.. 18
4 Peons	.. 17 each.
1 Farash	.. 16

Mukhtiarkar (Garhi Khairo) and his establishment.

1 Mukhtiarkar (Second Grade) ..	.. 200—15/2—260
1 Head Munshi	.. 85—5/2—100
5 Clerks	.. 30—5/2—80 each.
1 Naik	.. 17
5 Peons	.. 16 each.
1 Farash	.. 15

The additional expenditure on account of allowances, contingencies and leave salary is as follows :—

	Per mensem. Rs.
Permanent travelling allowances and tentage allowances of Collector and Deputy Collector	306
Ordinary travelling allowance	1,200
Service postage and telegrams	1,406
Contract contingencies	130
Leave salary	300

As the new district is not to be started before 1st October 1931 it is estimated that a provision of Rs. 47,000 will suffice for expenditure in the year 1931-32.

		Rs.
Grand Total—22, General Administration (Reserved) ..	Recurrent ..	53,980
	Non-recurrent ..	4,00,000

24, ADMINISTRATION OF JUSTICE (Reserved).

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

ITEM 18. Continuance during 1931-32 of the temporary appointment of the Court Receiver and Liquidator.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 68,337
Total ..	.. ,, 68,337	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Receivership and Liquidation work in the High Court was performed up to April 15th, 1929, by a private individual, who was remunerated by fees and was not a Government servant. On the representation of the High Court that this work had increased to such an extent that it was no longer advisable to entrust it to a private individual, a salaried officer was appointed by Government as Court Receiver and Liquidator on Rs. 2,500—50—2,750 for a period of two years from 15th April 1929 in the place of Mr. Moos, the then Official Liquidator, and a staff of two Assistants, three clerks, one rent collector and four peons was sanctioned to work under him.

2. The new Court Receiver and Liquidator has been appointed Official Liquidator of all companies in liquidation of which Mr. Moos was originally appointed Official Liquidator. But the transfer of Receiverships has proved a much more laborious task than was at first anticipated. Some of the Receiverships have already been transferred to the new Court Receiver and it is expected that all the remaining Receiverships and other matters will be transferred to him in a few months' time. Pending such transfer, the Court Receiver has been allowed to employ tentatively such additional clerks and menials as he considers necessary to cope with the work which is being transferred to him from Mr. Moos and to pay the staff from the assets in his hands for the time being.

3. The new system has been found to work satisfactorily and it is proposed to continue the appointments of the Court Receiver and his staff for one year more. The cost of this establishment will be more than met by the commission and fees charged to the estates, which are now credited to Government. Provision has been made in the Budget Estimates for 1931-32 as follows :—

	Rs.
Court Receiver and Liquidator on Rs. 2,500—50—2,750 (without pension) with a security of Rs. 20,000	31,127
1st Assistant on Rs. 1,000 per mensem (with a security of Rs. 15,000).	12,000
2nd Assistant on Rs. 250 per mensem (with a security of Rs. 4,000) ..	3,000
Head Clerk on Rs. 200 per mensem	2,400
Cashier on Rs. 110—10—200 (with a security of Rs. 1,000)	2,360
Clerk on Rs. 60—4—100—3—160	1,272
Rent Collector on Rs. 60 per mensem (with a security of Rs. 1,500) ..	720
Naik on Rs. 24 per mensem	288
Three peons on Rs. 20 per mensem each	720
House rent allowance at Rs. 7 per mensem each for Naik and one peon.	168
Do. Rs. 3 per mensem each for two peons ..	72
Office rent at Rs. 1,025 per mensem	12,300
Contract Contingencies	1,895
Service postage and telegrams	15
Total ..	68,337

ITEM 19. Appointment of a stipendiary First Class Magistrate at Ahmedabad for the trial of Municipal cases.

Recurrent	.. Rs. 2,400	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,400	Ultimate annual recurrent	.. ,, 2,856

Remarks.—At the request of the Ahmedabad Municipality, a stipendiary First Class Magistrate of grade of Mamlatdar was appointed in 1921 to provide for the speedier disposal of municipal cases. The appointment was sanctioned on a temporary basis for one year in the first instance and came into force on the 29th June 1921. It has been found necessary to continue the temporary appointment since then, and the Ahmedabad Municipality has now requested that the appointment may be made permanent. The establishment for the Magistrate is provided by the Municipality, and the pay of the Magistrate, though eventually recovered from the Municipality, has in the first instance to be met by Government. It is, therefore, necessary to provide for the item in the Government budget, and the provision indicated at the beginning of this item represents the pay of a second grade Mamlatdar, whose post will be permanently added to cadre of Mamlatdars from the 1st March 1931, the date from

which it is proposed to make the appointment permanent, though the actual amount to be recovered from the Municipality will depend on the grade to which the Magistrate for the time being holding the appointment may belong.

ITEM 20. Permanent appointment of a Sixth Judge in the Court of Small Causes, Bombay.

Recurrent	.. Rs. 18,442	Non-recurrent ..	.. Rs. *Nil.*
Total	.. ,, 18,442	Ultimate annual recurrent	.. ,, 21,846

Remarks.—Owing to congestion of work in the Court of Small Causes, Bombay, a temporary appointment of a Sixth Judge was created in the year 1924-25. Since then the temporary appointment has been continued from year to year, because the amount of litigation in that court has not decreased but on the contrary has tended to increase still further. The average annual number of suits filed during the five years ending on the 31st December 1929 is 35,854 as against 33,860 filed in 1924. The number filed in 1929 was 39,291, and the figure for the six months of January to June of 1930 exceeded that for the corresponding period of 1929 by 1,800. The Governor in Council has therefore come to the conclusion that the increased litigation in the Small Causes Court, Bombay, has become a permanent feature of the Court and has accordingly decided that the temporary appointment of the Sixth Additional Judge in the Small Cause Court, Bombay, and the temporary establishment entertained for him should be made permanent. Provision has been made in the Budget Estimates for 1931-32 as follows :—

	Rs.
1 Additional Judge on pay of Rs. 1,000—50—1,500	13,127
1 Judicial Clerk on pay of Rs. 150—10/2—250	2,160
1 Interpreter on pay of Rs. 150—10/2—250	1,955
1 Bailiff on pay of Rs. 50—3/2—80	600
1 Peon on pay of Rs. 20 per mensem *plus* house rent at Rs. 3 per mensem	276
1 Hamal on pay of Rs. 20 per mensem *plus* house rent at Rs. 7 per mensem	324
Total ..	18,442

There is no actual increase in expenditure over the figures for the current year, except that due to the regular increments in the pay of the Judge and his staff.

		Rs.
Grand Total—24, Administration of Justice (Reserved)	Recurrent ..	20,842
	Non-recurrent ..	68,337

25, *JAILS AND CONVICT SETTLEMENTS (Reserved).*

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

ITEM 21. Conversion of certain temporary appointments at the Belgaum Central Prison and the Shikarpur Special Prison into permanent appointments, and making the temporary increase of Rs. 50 per mensem in the special pay of the Superintendent, Shikarpur Special Prison, permanent.

Recurrent	.. Rs.	3,912	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	3,912	Ultimate annual recurrent	.. ,,	4,272

Remarks.—A temporary clerk was appointed in April 1929 at the Belgaum Central Prison in consequence of the introduction of the system of departmental purchase of food stuffs for prisoners as an experimental measure. The system having been found to be economical, it has been made permanent. The services of the clerk will therefore be required permanently. The present pay of the clerk is Rs. 40 per mensem in the scale of Rs. 30—5/2—80.

2. The services of one clerk, one-fourth grade head warder and six second grade warders were temporarily entertained in July 1927 at the Shikarpur Special Prison and the special pay of the Superintendent of that Prison was raised temporarily from Rs. 100 to Rs. 150 per mensem from the 17th June 1927 owing to the increase in the Jail population there. The population is still large and there is no likelihood of its falling. The services of the temporary staff referred to above are therefore required permanently, and it is also proposed to sanction the increased special pay of the Superintendent as a permanent measure. The present pay of the clerk is Rs. 40 per mensem in the scale of Rs. 30—5/2—80 *plus* a house rent allowance of Rs. 6 per mensem, that of the Head warder is Rs. 25 per mensem *plus* house rent at Rs. 4 per mensem, *plus* a compensatory allowance of Rs. 2 per mensem, and that of the warders is Rs. 21 per mensem *plus* house rent at Rs. 3-8-0 per mensem *plus* a compensatory allowance of Rs. 2 per mensem each.

3. As these temporary appointments have been in existence, and as increased special pay has been drawn by the Superintendent for some years past, their continuance as a permanent measure will not involve any additional expenditure.

ITEM 22. Amalgamation of the Criminal Tribes Settlement at Kalyanpur with the Criminal Tribes Settlement at Umedpur.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	23,353
Total ..	.. ,,	23,353	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—This consists of the following items :—

Construction in the Criminal Tribes Settlement at Umedpur of—

	Rs.
(*a*) Quarters for eight junior teachers	13,398
(*b*) Quarters for four senior teachers	7,955
(*c*) Temporary building for schools	2,000

There are at present two settlements of criminal tribes in Sholapur, one at Kalyanpur and the other at Umedpur. The settlement at Kalyanpur is situated in the heart of the city near the market, with the result that the inmates are exposed to temptation, their reformation is more difficult and police have to be employed to watch them, instead of guards as in other settlements. The presence of a criminal tribes settlement in the centre of the City is also undesirable from the point of view of the amenity and good order of the city itself.

It is thus highly desirable to remove the Kalyanpur Settlement from its present position and the best way to do so is to amalgamate it with the settlement at Umedpur which is a quiet place some distance from the city and has none of these disadvantages. This amalgamation was decided on by Government in March 1926, but owing to the financial situation it was postponed from year to year. The recent serious riots at Sholapur in which a disturbance at the settlement was narrowly averted drew attention to the undesirability of postponing the scheme any longer. The original estimate which involved an expenditure of Rs. 75,028 has, in view of the paramount need for economy, now been remodelled on the most moderate scale possible. The settlers will, as is now usual, construct their own huts, and their Co-operative Society will finance the purchase of materials for the purpose. The chief reduction is in respect of schools. The original scheme provided for the construction of a Kindergarten School and an extension of the existing school. It has been decided that for the present it will be possible to do with a temporary school building erected at a moderate cost.

25, JAILS AND CONVICT SETTLEMENTS (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

When the Kalyanpur Settlement is transferred, its present site, which owing to its central position is a valuable one, will become available for other departments or for development and sale. Though the transfer will involve a non-recurrent expenditure of Rs. 23,353, this will be compensated for not only by the value of the land and buildings vacated at Kalyanpur, but also by an immediate saving of Rs. 3,430 in the recurrent expenditure, of which Rs. 3,100 will be saved by dispensing with the police now required at the Kalyanpur Settlement, and Rs. 330 on account of the house-tax levied on the Kalyanpur Settlement by the Sholapur City Municipality. Thus, apart from the other advantages detailed above, the entire cost will be covered by savings in seven years' time.

		Rs.
Grand Total—25, Jails and Convict Settlements (Reserved) ..	Recurrent ..	3,912
	Non-recurrent ..	23,353

26, POLICE (*Reserved*).

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

ITEM 23. Entertainment of one Additional Sub-Inspector as shorthand reporter on the staff of the Special Branch of the Criminal Investigation Department, Bombay City.

Recurrent	.. Rs. 2,805	Non-recurrent	.. Rs. 265
Total	.. ,, 3,070	Ultimate annual recurrent	.. ,, 3,560

Remarks.—Up to October 1929 the Police in Bombay City had no official shorthand reporters save one who was proficient in Urdu only. When speeches at public meetings had to be reported, the Police had either to engage private reporters or to borrow reporters from the Criminal Investigation Department of the Presidency. The former alternative was unsatisfactory, since private reporters are more expensive and cannot always be obtained when required. The latter alternative became impossible, because the Deputy Inspector General of Police, Criminal Investigation Department, with an increase of work in his own office, could no longer spare his shorthand reporters for work in Bombay City. The Commissioner of Police therefore asked in October 1929 for two additional Sub-Inspectors on the staff of the Special Branch of the Bombay City Criminal Investigation Department as shorthand reporters. Government approved this proposal administratively, but owing to financial stringency provided for one only in the Budget Estimates for 1930-31. The situation which has arisen since then and the additional work which has fallen on the Bombay City Police have greatly increased the need for a second reporter. The charges on account of the pay and allowances of the Sub-Inspector who will work as a shorthand reporter will amount to Rs. 3,070 for 11 months of the year 1931-32 as shown in detail below :—

	Cost per mensem. Rs.	
(*i*) *Pay of Establishment.*		
Sub-Inspector (pay at Rs. 125 per mensem)	125	
Special Pay (shorthand proficiency allowance at Rs. 40 per mensem)	40	
Total ..	165	
(*ii*) *Allowances, Honoraria, etc.*		
Conveyance allowance at Rs. 20 per mensem	20	
Clothing allowance at Rs. 10 per mensem	10	
Total ..	30	
(*iii*) *Contingencies.*		
House-rent at Rs. 60 per mensem	60	
Total ..	60	
Grand Total ..	255 × 11 months.	
	2,805	Recurrent.
Cost of outfit on enlistment at Rs. 265 to the Sub-Inspector for the first year only	265	Non-recurrent.
Grand Total ..	3,070	

ITEM 24. Additional staff required for a sick prisoners' ward in the Northcote Police Hospital, Bombay.

Recurrent	.. Rs. 3,157	Non-recurrent	.. Rs. 500
Total	.. ,, 3,657	Ultimate annual recurrent	.. ,, 3,796

Remarks.—At present when a prisoner in police custody in Bombay City falls sick he is removed to one of the hospitals in the city for treatment and a police guard is placed over him. The guard is supplied by the police station concerned by taking men off their duties. This arrangement is far from satisfactory since it results in dislocation of work and a great waste of man-power. Government have therefore decided to have a separate ward in the Northcote Police Hospital for the accommodation and treatment of such persons. The Police Surgeon,

while agreeing to the opening of a separate ward, has pressed on Government the need for additional staff for the proper treatment and care of the additional patients. It is therefore proposed to entertain two nurses and two ward orderlies and to purchase requisites for the equipment of the ward at a cost not exceeding Rs. 500. The cost on account of pay and allowances of the additional staff amounts to Rs. 3,157 for 11 months of the year 1931-32 as shown in detail below :—

	Cost per mensem. Rs. a. p.
(i) Pay of Establishment.	
2 Indian nurses on Rs. 60—5—80 per mensem each	120 0 0
2 Ward orderlies on pay of Rs. 23 per mensem each	46 0 0
Total ..	166 0 0
(ii) Allowances, Honoraria, etc.	
Boarding allowance at Rs. 24-8-0 per mensem to each nurse ..	49 0 0
Uniform allowance at Rs. 3-12-0 per mensem to each nurse ..	7 8 0
Dhobi allowance at Rs. 4 per mensem to each nurse	8 0 0
House-rent allowance at Rs. 20 per mensem to each nurse ..	40 0 0
House-rent allowance at Rs. 7 per mensem to each ward orderly ..	14 0 0
Total ..	118 8 0
(iii) Contingencies.	
Clothing charges at Rs. 1-4-0 per mensem to each ward orderly ..	2 8 0
Total ..	2 8 0
Grand Total ..	287 × 11 months.
	3,157 Recurrent.
Cost for the purchase of requisites for the equipment of a new ward.	500 Non-recurrent.
Grand Total ..	3,657

ITEM 25. Permanent retention of the Police Station at Nasik Road.

Recurrent	.. Rs. 7,456	Non-recurrent	.. Rs. *Nil.*
Total	.. „ 7,456	Ultimate annual recurrent	.. „ 7,920

Remarks.—Government sanctioned in 1925, as a temporary measure for a period of three years, the conversion of the Nasik Road outpost into a police station, increasing the force of two head constables and four constables to one of one sub-inspector, three head constables (one of the head constables was provided by a corresponding reduction elsewhere) and nine constables. The reasons were partly an increase in crime and partly a rise in population caused by such developments as the construction of a Central Jail and of the Security Printing Press and the conversion of the old Acetone Factory into a Government distillery. The area under the jurisdiction of the police station is about 100 square miles and it comprises 34 villages. The station has since been continued on a temporary basis and in 1929-30 the staff was increased by one head constable and six constables making a total strength of one sub-inspector, four head constables and fifteen constables.

There can now be no longer any question of discontinuing this police station. Apart from the increase of population caused by the establishment of the institutions mentioned above, of which the Security Printing Press and Government Distillery alone employ 3,500 men, there has been an increase of crime. The area under the police station is inhabited by criminals registered under the Criminal Tribes Act and the average annual reported crime has risen from 43 for the period 1922 to 1924 to 72 for the period 1925 to 1928. There has also been a large increase in motor traffic. The retention of the station as a permanent measure involves no increase in the expenditure now incurred ; it has therefore been decided to bring it into effect.

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

The actual staff involved is one sub-inspector, one head constable and eleven constables and the cost is Rs. 7,456 annually as shown below :—

	Cost per mensem. Rs.
(i) Pay of Establishment.	
1 Sub-Inspector of Police on Rs. 75—5—145—150—160 per mensem ..	105
1 Head Constable on a pay of Rs. 28 per mensem	28
5 Constables on a pay of Rs. 21 per mensem each	105
6 Constables on a pay of Rs. 20 per mensem each	120
Literacy allowance at Rs. 2 per mensem to each head constable and constable.	24
Duty allowance (special pay) at Rs. 3 per mensem to one head constable and at Rs. 2 per mensem to one constable	5
Total ..	387

	Rs.	a.	p.
(ii) Allowances, Honoraria, etc.			
Conveyance allowance at Rs. 20 per mensem to one Sub-Inspector ..	20	0	0
Travelling allowance at Rs. 30 per mensem to one Sub-Inspector ..	30	0	0
Clothing allowance at Rs. 3-5-4 per mensem to one Sub-Inspector ..	3	5	4
Compensatory allowance at Rs. 5 per mensem to one head constable and at Rs. 3 per mensem to each constable	38	0	0
Travelling allowance at Rs. 10 per mensem to one head constable and at Rs. 5 per mensem to each constable	65	0	0
House rent at the rate of Rs. 5 per mensem to each head constable and constable	60	0	0
Total ..	216	5	4
(iii) Contingencies.			
Clothing charges at Rs. 1-8-0 per mensem to each head constable and constable	18	0	0
Total ..	18	0	0
Grand Total ..	621	5	4
	× 12		
Grand Total ..	7,456	0	0

ITEM 26. Permanent retention of the additional police force in the Kaira District.

Recurrent ..	Rs. 34,234	Non-recurrent	Rs. *Nil.*
Total	,, 34,234	Ultimate annual recurrent ..	,, 34,680

Remarks.—In 1924 effective measures became necessary to suppress the general lawlessness prevailing in the Borsad Taluka of the Kaira District. Government therefore obtained a non-recurring grant of Rs. 50,000 from the Legislative Council for an additional police force in that taluka. An additional force consisting of one sub-inspector, 25 head constables and 74 constables was accordingly sanctioned. The force was reduced by two head constables and six constables in June 1924 and the reduced force has been continued since then, the local officers having reported that it was indispensable.

The criminality of the district is well-known and its geographical position renders the prevention and detection of crime exceedingly difficult. Experience has proved that the permanent retention of the force is a necessity, and as only a very trifling permanent increase of expenditure is involved, it has been decided to provide for this. The cost for 12 months of the year 1931-32 will amount to Rs. 34,234 as shown in detail below :—

	Cost per mensem. Rs.
(i) Pay of Establishment.	
1 Sub-Inspector of Police on Rs. 75—5—145—150—160 per mensem ..	110
1 Head Constable, I Grade, on a pay of Rs. 50 per mensem ..	50
5 Head Constables, II Grade, on a pay of Rs. 43 per mensem each ..	215
7 Head Constables, III Grade, on a pay of Rs. 36 per mensem each ..	252
10 Head Constables, IV Grade, on a pay of Rs. 28 per mensem each ..	280
68 Constables on a pay of Rs. 22 per mensem each	1,496
Total ..	2,403

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

	Cost per mensem. Rs. a. p.
(ii). Allowances, Honoraria, etc.	
House-rent allowance at Rs. 12 per mensem to 1 Sub-Inspector..	12 0 0
House-rent allowance at the rate of Rs. 3 per mensem to each head constable and constable	273 0 0
Conveyance allowance at Rs. 25 per mensem to 1 Sub-Inspector..	25 0 0
Clothing allowance at Rs. 3-5-4 per mensem to 1 Sub-Inspector..	3 5 4
Total ..	313 5 4
(iii) Contingencies.	
Clothing charges at Rs. 1-8-0 per mensem to each head constable and constable	136 8 0
Total ..	136 8 0
Grand Total ..	2,852 13 4 × 12
Grand Total ..	34,234 0 0

ITEM 27. Opening of a branch for the training of Head Constables of the District Police at the Police Training School, Nasik.

Recurrent	.. Rs. 10,235	Non-recurrent	.. Rs. *Nil.*
Total	.. „ 10,235	Ultimate annual recurrent	.. „ 11,170

Remarks.—The absence of any special training for Head Constables has long been recognised as a great defect in the organization of the Police force of this Presidency. At present a constable on enlistment undergoes a short and insufficient course of training lasting from 3 to 6 months at District headquarters, after which he has to pick up his work as best he can. If he is not selected for the course of training at the Police Training School which qualifies for promotion to the rank of Sub-Inspector—and the proportion so selected is comparatively small—he does not receive any further training during the whole of his 30 years' service. For promotion to Head Constable no particular standard of efficiency is laid down and no training is provided although the need for training is very real by reason of the great difference in character between the duties and responsibilities of Head Constables and those of constables. Recent events such as the Sholapur disturbances have clearly shown that it is absolutely necessary that Head Constables should be properly and systematically trained and that it is dangerous to place men, who are entrusted with powers affecting the liberty and safety of the public, in positions in which they are required to exercise these powers without adequate preliminary instruction. It is therefore proposed to initiate a course of instruction on the following lines :—

The class each term in the Police Training School, Nasik, will consist of 50 men. Accommodation for this number can be found in the school without any additional buildings being required. The men will be selected, in the first place, from among the unarmed head constables below the age of 35. When all the younger head constables in any District, who are considered capable of benefiting by the course, have been trained, other men will be selected from among the senior constables who are due and fit for promotion in the ordinary course to the grade of head constable.

The course of training will be of one term of five months and will consist of :—

(1) Law and Procedure based on the Police Guide.

(2) Practical work including such matters as investigation, the working of Police Stations and Outposts, Surveillance, Traffic Control, etc.

(3) Drill—Physical Training, Squad Drill, Lathi-Drill, and power of command.

(4) First aid.

(5) Study of the more important Criminal Tribes and their methods.

(6) General instruction in the maintenance of the discipline, the exercise of control and development of the powers of observation.

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

The proposed Branch for Head Constables will be under the direct control of the Principal, Police Training School, and the instructional staff required will be :—

1 Deputy Superintendent of Police for law and practical work.
1 Inspector for law and practical work.
1 Head Constable, first grade } Drill instructors.
1 Head Constable, second grade }

The Deputy Superintendent will, in addition, be in direct control of the general administration and supervision of the class, under the Principal. A new appointment of Deputy Superintendent will not be required. The Deputy Superintendent on the existing instructional staff of the school will do these duties in addition to his others, but it will be necessary to grant him special pay at Rs. 75 per mensem for the additional work. The only new posts will be those of one Inspector of Police and two Head Constables which will be added to the instructional staff with one peon for the Deputy Superintendent and two sweepers. The cost of the scheme amounts to Rs. 10,235 for 11 months as shown in detail below and this sum has been entered in next year's budget :—

	Cost per mensem. Rs.
Duty allowance of Rs. 75 per mensem to one Deputy Superintendent of Police	75
Total ..	75
1 Inspector.	
Pay { 300 .. .. / Efficiency bar / 270 .. .. / 180—15/2—255 .. .. }	180
Clothing allowance Rs. 45 per annum	3·75
Duty allowance (special pay) Rs. 50 per mensem ..	50
Total ..	233·75
2 Head Constables, I and II Grade.	
1 Head Constable, 1st grade, pay Rs. 50 per mensem .. } 1 Head Constable, 2nd grade, pay Rs. 43 per mensem .. }	93
Clothing capitation grant Rs. 18 per annum each ..	·3
Duty allowance (compensatory) Rs. 5 per mensem each ..	10
Total ..	106
1 Peon at Rs 15 per mensem	15
2 Sweepers at Rs. 14 per mensem each	28
	43
Grand Total ..	457·75 per mensem. × 11
	= 5,035·25
Lump addition to the Principal's contract grant	200
Separation allowance for 50 head constables at Rs. 10 per mensem per man for 2 courses of five months each in a year..	5,000
Grand Total ..	10,235·25
or say ..	10,235

ITEM 28. Entertainment of additional Police Force for the "Sinhast" Fair at Nasik and Trimbak.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 20,983
Total	.. ,, 20,983	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—During the astronomic period of "Sinhast" a religious fair is held at Nasik and Trimbak. The Hindu scriptures attach great importance to this astronomical event, and

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

Hindus in large numbers visit Nasik and Trimbak. The fair was last held in 1920-21 and on that occasion nearly 1,00,000 pilgrims visited Nasik and 3,00,000 Trimbak. The next "Sinhast" falls in 1931-32 and is spread over varying periods in the next three years as shown below :—

From	To	Months	Days
	1931-32.		
5th November 1931	.. 21st January 1932 ..	2	17
	1932-33.		
25th June 1932 ..	.. 28th November 1932 ..	5	4
2nd March 1933 ..	.. 31st March 1933 ..	....	30
	1933-34.		
1st April 1933 ..	.. 22nd July 1933	3	22
	Total ..	12	13

Past experience shows that special police arrangements are necessary. Disputes are apt to arise on the question of order of precedence in which the processions are to be allowed to march to Kushawart at Trimbak to perform their ablutions. Criminals are attracted in large numbers. Special patrols are required on the road from Sinnar to Nasik and Trimbak, a distance of 36 miles, along which large numbers of pilgrims pass. In general the regulation of traffic, the protection of the lives and property of pilgrims and the maintenance of order at every place connected with the fair require a large number of extra police.

Following the arrangements made on the last occasion it is proposed to entertain an additional police force of 29 head constables and 129 constables and two clerks, the cost of which for the whole "Sinhast" period will amount to about Rs. 84,000. Of this sum a provision of Rs. 20,983 will have to be made in the budget estimates of 1931-32 for the period of three months which falls in that year as shown below :—

	Cost per mensem.
(i) Pay of Establishment.	Rs.
12 head constables III grade on a pay of Rs. 36 per mensem each	432
17 head constables IV grade on a pay of Rs. 28 per mensem each	476
129 constables on a pay of Rs. 22·4 per mensem each	2,890
Deputation allowance to 158 men at the rate of Rs. 5 per mensem each ..	790
2 Clerks on a pay of Rs. 40 per mensem each	80
Total ..	4,668

(ii) Allowances, Honoraria, etc.	Rs.	a.	p.
Compensatory local allowance to 29 head constables at the rate of Rs. 5 per mensem each and 129 constables at the rate of Rs. 3 per mensem each ..	532	0	0
Travelling allowance to head constables and constables	1,333	5	4
Hutting money for 8 constables at the rate of Rs. 3 per mensem each ..	24	0	0
Total ..	1,889	5	4

(iii) Contingencies.			
Clothing charges at Re. 1-8-0 per mensem to each head constable and constable	237	0	0
Total ..	237	0	0
Grand Total ..	6,794	5	4
	× 3 months.		
Grand Total ..	20,383	0	0
Cost of Railway Warrants	600	0	0
Grand Total ..	20,983	0	0

The question of recovering this cost from the Nasik Municipality and from the persons concerned is engaging the attention of Government. If this proves to be feasible, the recoveries made will be credited to the head " XIX-Police-(Receipts) ".

ITEM 29. Permanent retention of the Police force stationed at Keamari Quarantine Station, Karachi.

Recurrent .. Rs.	3,617	Non-recurrent .. Rs.	*Nil.*
Total .. „	3,617	Ultimate annual recurrent .. „	3,617

Remarks.—For the last several years a Police force consisting of two head constables and eight constables has been employed on a temporary basis at the Keamari Quarantine Station, Karachi, to assist the Port Health Officer in marshalling crews and passengers for disinfection, etc. Apart from other disadvantages, the employment of men on a temporary basis means that they cannot be transferred to other duties nor can they be pensioned off when they grow old. It is now proposed to reduce the strength of this force by two constables, to make it permanent and to attach it to the Karachi Harbour Police Establishment whereupon the Karachi Port Trust, will, according to the usual practice, bear half the cost of the force.

The annual cost of the temporary force at present is Rs. 3,948. The annual cost of the force with its reduced strength will be Rs. 3,617 exclusive of leave and pension contribution and supervision charges, and including these amounts, for half of which the Port Trust is also liable, Rs. 4,425-10-0. The proposal will thus not only lead to greater efficiency, but will also effect a saving of Rs. 1,735-3-0 per annum. As the expenditure has to be incurred in the first instance by the Police Department, full provision on account of the pay and allowances of the staff has been made under the head " 26, Police", the recovery from the Karachi Port Trust on account of half of the cost being credited to the head " XIX-Police (Receipts) ". The details of the demand are as follows :—

	Cost per mensem. Rs. a. p.
(i) Pay of Establishment.	
2 Head Constables at Rs. 34·5 per mensem each	69 0 0
6 Constables at Rs. 23·4 per mensem each	140 6 6
Literacy allowance at rupee one to each head constable and constable	8 0 0
Total ..	217 6 6
(ii) Allowances, Honoraria, etc.	
Compensatory local allowance at Rs. 5 per mensem to each head constable and constable	40 0 0
Local allowance at Rs. 4 per mensem to each head constable and constable	32 0 0
Total ..	72 0 0
(iii) Contingencies.	
Clothing charges at Re. 1-8-0 to each head constable and constable	12 0 0
Total ..	12 0 0
Grand Total ..	301 6 6
	× 12
Grand Total ..	3,616 14 0
	i.e. 3,617

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

ITEM 30. Re-organisation of the Police force in the districts of Sukkur, Larkana and Upper Sind Frontier and the formation of the force necessitated by the opening of the new district of Dadu.

Recurrent	..Rs. 1,54,526	Non-recurrent ..	.. Rs. *Nil.*
Total	.. ,, 1,54,526	Ultimate annual recurrent	.. ,, 2,42,976

Remarks.—The need for the re-organisation of the police force in Sind has been repeatedly brought to the notice of Government since 1918. The latest report forwarded in 1929 by the Deputy Inspector General of Police for Sind when submitting proposals on the subject, shows that Sind is second in India in regard to the incidence of crime and that it has a percentage of 3·39 per thousand as compared with 1·45 in the rest of the Presidency. The retrenchment of 1921-22 resulted in the reduction of the police force in Sind by 999 officers and men and involved the abolition of 25 police stations and 185 outposts, a greater reduction than that effected in the rest of the Presidency. The existing strength of the police force in Sind, which is only 28⅔ per cent. of that of the remainder of the Bombay Presidency, has for a long time been found to be entirely inadequate for the prevention and detection of crime and the maintenance of law and order. This is evident from the statement given below :—

Area of Sind	48,000	Square Miles.
Area of the Presidency Proper	75,510	,, ,,
Population of Sind	32,79,377	
Population of the Presidency Proper	1,60,69,842	
Strength of Police force in Sind	5,227	
Strength of Police force in the Presidency Proper ..	18,110	
Cognizable crime in Sind in 1929	11,132	
Cognizable crime in the Presidency Proper in 1929 ..	28,887	

2. The scheme submitted by the Commissioner for the re-organisation of the police force in all the districts in Sind involves the creation of 3 police stations and 44 outposts and an increase in the existing force, inclusive of clerical and menial staff, of about 990 men and will bring the different branches of the force up to the strength regarded as the minimum essential for safety without involving extravagant expenditure. The inadequacy of the present investigating staff will be remedied by a large increase in the number of Head Constables rather than by the creation of more police stations. It is also proposed that, with the exception of the Head Quarters Reserve, both the existing and the proposed mounted police should be mounted on ponies instead of horses, a proposal which will effect a saving of about Rs. 88,000 in horse allowances, and to entertain a Head Constable at every police station where a Court exists to prosecute minor cases sent up by the police instead of a trained Police Prosecutor who, though desirable, would be more expensive.

3. Government have long been convinced of the urgent need for the re-organisation of and increase in the police force in all districts in Sind, and the events of 1930 in the Sukkur District have shown that this re-organisation cannot be further postponed. The dacoities, murders and communal riots at Sukkur were so serious and widespread that the district police force was incapable of dealing with the situation and normal conditions were only restored with the help of the Military and a temporary additional police force consisting of 1 Deputy Superintendent, 3 Inspectors of Police, 8 Sub-Inspectors, 20 Armed Head Constables, 180 Armed Constables, 1 Unarmed Head Constable and 9 Unarmed Constables. Government, therefore, consider that financial considerations, however important, can no longer justify any further postponement of the re-organisation without which the performance of one of the primary functions of the State has been proved impossible. They have accordingly approved of the whole scheme but have decided owing to the financial stringency to bring it into operation over a period of three years. It has been decided to put the scheme in force in 1931-32 in the three districts of Sukkur, Larkana and the Upper Sind Frontier.

4. The Legislative Council has already provided funds for the creation of a new district in Sind with its head-quarters at Dadu, and it has now been decided that the new district shall come into existence on 1st October 1931. The Larkana district will then be divided into two districts, Larkana and Dadu, the Shahdad Kot taluka will be transferred from the Upper Sind Frontier District to the Larkana District and a new taluka with head-quarters at Garhi Khairo will be created in the Upper Sind Frontier District. The opening of the new district will necessitate the recruitment of a number of officers and men in addition to those required by the re-organisation in the districts of Larkana, Sukkur and Upper Sind Frontier, for the head-quarter establishment of Dadu District itself and for the taluka head-quarters at Garhi Khairo.

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

5. The increase in personnel involved by the re-organisation described above and the opening of the new Dadu District and the cost of their pay and allowances, etc., in 1931-32 are shown in the following statements:—

I. *Sukkur District*

New establishment required from 1st April 1931.	Cost per mensem Rs.
(i) Pay of Officers	
1 Inspector of Police on Rs. 180—15/2—255—270—300 per mensem	180
Total	180
(ii) Pay of Establishment	
1 Police Prosecutor on Rs. 90—10—180—200—10—300—320—20—400	90
17 Mounted head constables on Rs. 28—50 per mensem each	476
21 Mounted constables on Rs. 21 to 24 per mensem each	441
2 Camel head constables on Rs. 28—50 per mensem each	56
1 Camel constable on Rs. 21 to 24 per mensem	21
8 Unarmed head constables on Rs. 28—50 per mensem each	224
140 Unarmed constables on Rs. 21 to 24 per mensem each	2,940
3 Armed head constables on Rs. 28—50 per mensem each	84
24 Armed constables on Rs. 21 to 24 per mensem each	504
1 Clerk on Rs. 30—5/2—80 per mensem	30
2 peons on Rs. 17 per mensem each	34
Total	4,900
(iii) Allowances, Honoraria, etc.	
Conveyance allowance at Rs. 25 per mensem to the Inspector and to the Police Prosecutor	50
Compensatory allowance at Rs. 2 per mensem each for 140 policemen	280
Clothing allowance at Rs. 3·8 per mensem to one Inspector	3·8
Pony allowance at Rs. 18 per mensem to each of 17 mounted head constables and 21 mounted constables	684
Camel allowance at Rs. 12 per mensem to each of two camel head constables and one camel constable	36
House rent allowance at Rs. 2 per mensem to each of the two peons	4
Total	1,057·8
(iv) Contingencies	
Clothing charges at Rs. 1·9 per mensem each to 41 mounted policemen	77·9
Clothing charges at Rs. 1·5 per mensem each to 175 unarmed and armed policemen	262·5
Total	340·4
Grand Total	6,478·2×11 months.
	71,260·2
Deduct difference between pony and horse allowances, viz., Rs. 7 per mensem each for 98 mounted men for 11 months	—7,546
Deduct duty allowance of 2 head constables at Rs. 2 per mensem for 11 months	—44
	—7,590
Net total extra cost	63,670·2

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

II. *Larkana District*

ew establishment required for the undivided district from 1st April 1931. Cost per mensem.

		Rs.
	(i) Pay of Officers	
1	Inspector of Police on Rs. 180—15/2—255—270—300 per mensem	180
	Total ..	180
	(ii) Pay of Establishment.	
1	Police Prosecutor on Rs. 90—10—180—200—10—300—320—20—400	90
4	Sub-Inspectors of Police on Rs. 75—5—145—150—160 per mensem each	300
25	Mounted Head Constables on Rs. 28—50 per mensem each ..	700
38	Mounted Constables on Rs. 21—24 per mensem each ..	798
2	Camel Head Constables on Rs. 28—50 per mensem each ..	56
6	Camel Constables on Rs. 21—24 per mensem each	126
18	Unarmed Head Constables on Rs. 28—50 per mensem each ..	504
61	Unarmed Constables on Rs. 21—24 per mensem each ..	1,281
10	Armed head constables on Rs. 28—50 per mensem each ..	280
23	Armed constables on Rs. 21—24 per mensem each	483
1	Clerk on Rs. 30—5/2—80 per mensem	30
1	Peon on Rs. 17 per mensem	17
	Total ..	4,665
	(iii) Allowances, Honoraria, etc.	
	Conveyance allowance at Rs. 25 per mensem to one Inspector, one Police Prosecutor and four Sub-Inspectors	150
	Clothing allowance to one Inspector at Rs. 3·8 per mensem and to four Sub-Inspectors at Rs. 3·3 per mensem each	17
	Pony allowance at Rs. 18 per mensem to each of 25 mounted head constables and 38 mounted constables	1,134
	Camel allowance at Rs. 12 per mensem to each of the two head constables and six constables	96
	Compensatory allowance at Rs. 2 per mensem each for 42 policemen	84
	House rent allowance at Rs. 2 per mensem to one peon ..	2
	Total ..	1,483
	(iv) Contingencies.	
	Clothing charges at Rs. 1·9 per mensem each to 71 mounted policemen	134·9
	Clothing charges at Rs. 1·5 per mensem each to 112 unarmed and armed policemen	168
	Total ..	302·9
	Grand total ..	6,630·9 ×11 months.
		72,939·9
	Deduct difference between pony and horse allowances, viz. Rs. 7 per mensem each for 148 mounted men for 11 months	—11,396
	Deduct compensatory allowance of 2 mounted constables at Rs. 2 per mensem each for 11 months	—44
		—11,440
	Net total extra cost ..	61,499·9

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

III. *Upper Sind Frontier District.*

New establishment required form 1st April 1931.

(i) Pay of Establishment.

	Cost per mensem. Rs.
12 Amounted head constables at Rs. 28—50 per mensem each ..	336
7 Mounted constables at Rs. 21—24 per mensem each ..	147
6 Unarmed head constables at Rs. 28—50 per mensem each ..	168
3 Unarmed constables at Rs. 21—24 per mensem each ..	63
1 Armed head constable at Rs. 28—50 per mensem	28
9 Armed constables at Rs. 21—24 per mensem each	189
1 Clerk on Rs. 30—5/2—80 per mensem	30
1 Peon on Rs. 17 per mensem	17
Total ..	978

(ii) Allowances, Honoraria, etc.

Pony allowance at Rs. 18 per mensem each to 19 mounted policemen	342
Compensatory allowance at Rs. 2 per mensem each for 3 unarmed policemen	6
House rent allowance at Rs. 2 per mensem to one peon ..	2
Total ..	350

(iii) Contingencies.

Clothing charges at Rs. 1·9 per mensem each to 19 mounted policemen	36·1
Clothing charges at Rs. 1·5 per mensem each to 19 unarmed and armed policemen	28·5
Total ..	64·6
Grand total ..	1,392·6×11 months
	15,318·6
Deduct difference between pony and horse allowance at Rs. 7 per mensem each for 80 mounted policemen for 11 months ..	—6,160
Net total extra cost ..	—9,158·6

New establishment required for the opening of Garhi Khairo taluka from 1st October 1931.

(i) Pay of Establishment.

	Cost per mensem. Rs.
2 Armed Head Constables at Rs. 28—50 per mensem each ..	56
10 Armed Constables at Rs. 21—24 per mensem each	210
Total ..	266

(ii) Contingencies.

Clothing charges at Rs. 1·5 per mensem each for 12 Armed Policemen	18
Total ..	18
Grand total ..	284×5 months.
Net total extra cost ..	1,420

26, POLICE (*Reserved*)—contd.

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

IV. *Dadu District.*

New establishment required for the creation of Dadu District with effect from 1st October 1931.

	Cost per mensem. Rs.
(i) Pay of Establishment.	
3 Sub-Inspectors of Police on Rs. 75—51—45—150—160 per mensem each	225
1 Mounted head constable on Rs. 28—50 per mensem	28
9 Mounted constables on Rs. 21—24 per mensem each	189
4 Unarmed head constables on Rs. 28—50 per mensem each	112
5 Unarmed constables on Rs. 21—24 per mensem each	105
13 Armed Head Constables on Rs. 28—50 per mensem each	364
70 Armed Constables on Rs. 21—24 per mensem each	1,470
1 Head Clerk on Rs. 150—5—200 per mensem	150
1 Accountant on Rs. 105—5—140 per mensem	105
3 Senior clerks on Rs. 85—5/2—100 per mensem each	255
6 Junior clerks on Rs. 30—5/2—80 each	180
1 Naik on Rs. 19 per mensem	19
3 Peons on Rs. 17 per mensem each	51
Total	3,253
(ii) Allowances, Honoraria, etc.	
Conveyance allowance to three Sub-Inspectors at Rs. 25 per mensem each	75
Clothing allowance at Rs. 3·3 per mensem to three Sub-Inspectors	9·9
Horse allowance at Rs. 25 per mensem each to one Mounted Head Constable and nine Mounted Constables	250
Compensatory allowance at Rs. 2 per mensem to 131 policemen	262
House rent allowance at Rs. 2 per mensem each to one Naik and 3 peons	8
Total	604·9
(iii) Contingencies.	
Clothing charges at Rs. 1·9 per mensem each for 10 mounted policemen	19
Clothing charges at Rs. 1·5 per mensem each for 92 unarmed and armed policemen	138
Total	157
Grand Total	4,014·9×5 n
Total extra cost	20,074·5
Deduct cost of 2 Head Constables and 8 Constables on account of saving owing to the reduction of rifle squad of the armed police of the Larkana District for five months	—1,295
Net extra total cost	18,779·5

Summary.

District	Increase in personnel: Officers	Increase in personnel: Other establishment	Cost for 1931-32
			Rs.
Sukkur	1	220	63,670
Larkana	1	190	61,499
Upper Sind Frontier	....	52	10,578
Dadu	....	120	18,779
Total	2	582	1,54,526

		Rs.
Grand Total—26, Police (Reserved)	Recurrent	2,16,030
	Non-recurrent	21,748

31, EDUCATION (Reserved).

MEMBER IN CHARGE—Honourable Sir ERNEST HOTSON.

ITEM 31. Additional staff and grant required for the Reformatory School at .....

Recurrent	.. Rs.	3,480	Non-recurrent	..	.. Rs. *Nil.*
Total	.. .. ,,	3,480	Ultimate annual recurrent	..	.. ,, 3,705

Remarks.—Owing to the extension of Parts VI and VIII of the Bombay Children Act, 1924, to the Yeravda Reformatory as a certified School, it is necessary to increase the accommodation in this Institution. The removal of the partition walls of the single cells will result in providing accommodation for 30 more boys. The increase in the number of inmates will involve additional maintenance charges amounting to Rs. 2,985 per annum and the entertainment of an extra clerk. The latter will be on a starting salary of Rs. 40 per mensem in the scale of Rs. 30—5/2—80 *plus* house rent allowance at Rs. 5 per mensem and the cost will be Rs. during the first year.

		Rs.
Grand Total—31, Education (Reserved) ..	Recurrent ..	3,480
		Nil.

31, EDUCATION (Transferred).

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMAD.

ITEM 32. Provision for ten additional stipends in the Senior First Year Class opened in 1930-31 in the Normal Class attached to the Central Urdu Girls' School, Poona.

Recurrent .. Rs.	1,650	Non-recurrent .. Rs.	*Nil.*
Total .. „	1,650	Ultimate annual recurrent .. „	1,650

Remarks.—The Normal Class attached to the Central Urdu Girls' School has been brought into line with the other vernacular Training Institutions for Women by the introduction of a two years' course therein for the first year certificate. Owing to the opening of an additional class it is necessary to provide for ten additional stipends to be awarded to the girl pupils admitted to it. A provision of Rs. 1,650 (10 × 15 × 11) is necessary on this account.

ITEM 33. Certain charges in connection with the opening of the Inter Science and Junior B.A. Classes at the Ismail College, Andheri.

Recurrent .. Rs.	5,580	Non-recurrent .. .. Rs.	53,625
Total .. „	59,205	Ultimate annual recurrent .. „	9,300

Remarks.—With the approval of the Legislative Council a new Arts College at Andheri near Bombay, called the Ismail College, has been opened with effect from June last. In accordance with the sanctioned Scheme, only the First Year and Inter Arts Classes were opened last year and the Inter Science and Junior B.A. Classes are to be opened from June next.

2. It was first proposed to make provision for the teaching of the Inter Science Course in groups A and B. In view, however, mainly of the comparatively small number of students that is expected to take up group B (Biology) it is proposed to postpone making provision for tuition in that part of the Inter Science course. The posts of Lecturer in Biology, Demonstrator in Biology and Laboratory Hamal in Biology which were included in the statement of New item of expenditure passed by the Legislative Council last year will not therefore be required at present. This will result in a saving of Rs. 4,641. On the other hand, under the conditions specified by the University in recommending affiliation of the college to that body it has become necessary to add to the other sanctioned staff a post of Lecturer in English from June 1931 and to appoint a Lecturer in Urdu from the same month instead of from June 1932 as previously sanctioned. Government are also satisfied that the addition of this staff is necessary. The posts will be in Bombay Educational Service (Class II) carrying the scale of pay of Rs. 250—20—650. The additional expenditure on account of these posts during the next year will be Rs. 5,580.

3. The following non-recurring expenditure, reduced by five per cent. in view of financial stringency, is also incidental to the opening of the Inter Science and Junior B.A. classes from June next in accordance with the sanctioned Scheme :—

	Junior B.A. Class.	Inter Science Class.
	Rs.	Rs.
Library	4,750	4,325
Furniture	4,750	17,325
Apparatus	*Nil*	19,475
Total ..	9,500	41,125

4. In the college hostel there are 74 rooms, out of which only 50 have been furnished and occupied and there is an urgent need for additional hostel accommodation. It is therefore proposed to incur an expenditure of Rs. 3,000 next year in furnishing the necessary rooms.

ITEM 34. Opening of a Second Year class in the Normal Class attached to the Central Urdu Girls' School, Poona.

Recurrent .. .. Rs.	1,699	Non-recurrent .. .. Rs.	100
Total .. .. „	1,799	Ultimate annual recurrent .. „	4,317

Remarks.—The Normal Class attached to the Central Urdu Girls' School is the only Government Urdu institution for the training of Muhammadan school mistresses in the Bombay Presidency. The ordinary non-Urdu Government training institutions for girls are conducted as full-fledged institutions and work up to the second year certificate. It is but just that facilities for similar higher training to enthusiastic and capable Muhammadan school mistresses desirous of securing such a training should be afforded. The education of Muhammadan girls is most backward and the satisfactory training of Muhammadan school mistresses

the first step towards improving the position. So far the Normal Class was being conducted ıder the old conditions governing the training of women Primary teachers, i.e. one year's aining only was given to secure the First Year certificate. The first step was therefore to ing the First Year course of the Normal Class into line with that of the ordinary vernacular urse, viz. two years' training for the Urdu First Year Certificate. This step was taken from ly 1930. It is desirable that this Normal Class should be further developed into a full-dged institution for the training of Muhammadan mistresses as soon as possible. It is erefore proposed to open a Second Year class and for this purpose expenditure on the llowing items is necessary :—

Recurring charges.	Cost during 1931-32 for 9 months from June 1931 to end of February 1932.	
Establishment.	Rs.	
(1) One under-graduate lady teacher on Rs. 55—5—75—5—150.	495	
(2) One sewing mistress on Rs. 30—2—80 common to all three Urdu institutions for girls, viz. Central Urdu Girls' School, the Anglo-Urdu Middle School for Girls and the Normal Class.	270	
Allowances, Honoraria, etc.		
(3) Allowances to students—10 stipends at Rs. 15 per mensem each (10 × 15 × 11).	450	(for 3 stipends only for 10 months from June 1931 to end of March 1932. There will be only three provincial stipendiaries in the Second Year class in 1931-32).
Contingencies.		
(4) Contingent grant for the Training institution and hostel at Rs. 15 per mensem.	135	
(5) For service postage	25	
(6) One Kamathi on Rs. 18 per mensem	162	
(7) One mali on Rs. 18 per mensem	162	
	1,699	
Non-recurring charges.		
(8) Books and apparatus	100	

The establishment mentioned above is the minimum required at present in view of the fact that, to begin with, it is expected that there would be about 10 girls only in the Second Year class. When the class fully develops an additional graduate lady teacher on Rs. 100—5—140—10—200 might become necessary.

ITEM 35. Establishment of a permanent Training School for Mullas to be attached to the Training College for Men, Hyderabad.

Recurrent ..	.. Rs. 4,348	Non-recurrent ..	.. Rs. 1,000
Total ..	.. „ 5,348	Ultimate annual recurrent	.. „ 6,092

Remarks.—The system under which Mullas are trained at present is that each of the three Deputy Educational Inspectors for Mulla Schools holds a Training Class for 3 months every year from July to September to train 25 Mullas of his Division. The class is conducted by the Assistant Deputy Educational Inspector at a convenient centre under the supervision of the Deputy Educational Inspector. Although this system has worked well so far it is necessary at the present stage to take the Mulla a step further and to qualify him to make his Maktab a good school teaching the full primary curriculum. This object can best be achieved by attaching a permanent training class for Mulla teachers to the Training College for Men, Hyderabad. The advantages are great as the Mullas in training will observe for themselves the methods of

teaching used in the practising school attached to the Training College. The presence and company of Local Board and Municipal teachers in the Training College will also encourage the Mullas to discard their old ways and to take to modern ideas. The accommodation already existing in the Training College will suffice for the Mulla Training Class and no extra provision for this purpose is necessary. The present staff in the Training College will also be able to manage the Mulla Training Class. The scheme though far-reaching in educational value involves comparatively a small extra cost. The following items of expenditure have to be provided for :—

Recurring.

	Cost during 1931-32.
	Rs.
(1) Pay of one teacher 60—5—120	420*
(2) One peon on Rs. 18 per mensem	126*
(3) One cook on Rs. 20 per mensem	140*
(4) One cook on Rs. 16 per mensem	112*
(5) 25 scholarships at Rs. 15 each for 8 months from August 1931 to March 1932 inclusive	3,000
(6) Books and writing materials for 50 Mullas at Rs. 5 each	250
(7) Contingencies and miscellaneous for school requisites and boarding house wear and tear and sundry purchases.	300
	4,348

Non-recurring.

25 chairs and 25 tables at Rs. 20 for chair and table	500
Lamps	100
Library books with a cupboard	300
Maps and charts	100
	1,000

* The provision is for 7 months only from August 1931 to end of February 1932.

At present an expenditure of Rs. 4,500 is being incurred on the 3 training classes referred to above. As these classes will be abolished the actual extra recurring cost will be about Rs. 1,592 only.

ITEM 36. Grant of allowance to selected Mullas for doing Taluka work previously done by Local Board teachers.

Recurrent .. Rs.	1,000	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	1,000	Ultimate annual recurrent .. ,,	1,000

Remarks.—Up to now the taluka work, viz. the disbursement of scholarships and annual grants and salaries to Mulla school teachers in the villages of the Taluka and distribution among them of forms of periodical returns and the work of forwarding the filled up returns to the Deputy Educational Inspector at the headquarters of the Taluka is being done by the District Local Board teachers. As the control of Primary Education has been transferred to Local Authorities, these teachers have become the employees of the latter and it has been noticed that the Taluka Masters of the Local Authorities do the work in connection with the Mulla schools, which are under the control of the Government Educational Department, in an indifferent and perfunctory manner. A few local authorities have also put forward demand for the grant of extra allowances to their Taluka Masters for doing this additional work. In order to get over these difficulties it is proposed to entrust the taluka work to reliable Mullas instead of to Taluka Masters of the Local Authorities so that there may be created an agency for this work which would be completely and directly under the control of the Government Educational Department. The allotment of Rs. 1,000 which is asked for is required for the grant of allowances to selected Mullas for doing this Taluka work. The allowance per Mulla will vary from Rs. 2 to 4 per mensem (including the cost of postage) and will depend upon the size of the Taluka and the amount of work that he has to do.

31. EDUCATION (*Transferred*)—contd.

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMAD.

ITEM 37. Making permanent the temporary post of Teacher in Arabic at the Anglo-Urdu High School, Poona.

Recurrent	.. Rs. 770	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 770	Ultimate annual recurrent	.. ,, 1,620

Remarks.—There is a demand in the Presidency for the teaching of Arabic. Provisional arrangements for the teaching of the subject in the Anglo-Urdu High School, Poona, were made in 1920-21. The experience of a few years indicated the necessity of appointing a regular full-time teacher in the subject. A temporary post of Teacher in Arabic was sanctioned in 1926 for one year in the first instance and it has been continued from time to time on that basis up to now. The number of students taking up Arabic which increased from 26 in 1927-28 to 37 in 1929-30 and especially the importance of the subject itself now appears sufficient to justify the post being made permanent. The scale of pay on which the post is proposed to be made permanent is Rs. 70—5—120—efficiency bar—5—140—10—200, the sanctioned scale for graduate Assistant Masters.

		Rs.
Grand Total—31. Education (Transferred) ..	Recurrent ..	15,047
	Non-recurrent ..	54,725

32, MEDICAL.

MINISTER IN CHARGE—Honourable Sir RUSTOM VAKIL, KT.

ITEM 38. Appointment of a Stenographer in the Surgeon General's office.

Recurrent ..	Rs. 1,320	Non-recurrent ..	Rs. *Nil.*
Total	,, 1,320	Ultimate annual recurrent ..	,, 1,592

Remarks.—A Stenographer has been sanctioned in the Surgeon General's office temporarily for a period of six months during 1930-31 on a scale of pay of Rs. 110—5/2—150. A Stenographer is essential for the Head of a Department and the Surgeon General has represented that he is severely handicapped in the discharge of his work and he cannot get through it, in a reasonable time, without a stenographer. It is therefore proposed to make the temporary post on a pay of Rs. 110—5/2—150 permanent with effect from 1st April 1931.

ITEM 39. Appointment of a Venereal Diseases Specialist.

Recurrent ..	Rs. 3,996	Non-recurrent ..	.. Rs. 1,100
Total	,, 5,096	Ultimate annual recurrent	.. ,, 4,396

Remarks.—A delegation of the British Social Hygiene Council visited Bombay in 1926 and the report made by it discloses a serious state of affairs regarding the incidence of Venereal Diseases in Bombay and the comparative absence, with very few exceptions, of facilities for their treatment in Hospitals. The records at the J. J. Hospitals alone disclose that 18·7 per cent. of the indoor and 29·8 per cent. of outdoor patients suffer from these diseases. At the Cama Hospital 403 out-patients with venereal diseases were treated in 1925 and the in-patients numbered about 145. The medical staff of the Municipal Maternity Homes are of opinion that the incidence of these diseases in their Homes varies from 40 per cent. to 50 per cent. of the admissions. These cases represent only a fraction of the population actually suffering from the disease. The general opinion is that quite 90 per cent. of cases are treated by private practitioners and it is only when a case becomes severe or complicated that the patient comes to hospital. The loss of potential citizens due to abortions, still-births, etc., among this infected population is considerable while the children who survive throw an additional burden on public funds in the matter of their education, etc., due to acquired deficiencies such as blindness and deafness.

The most important recommendation made by the Delegation is the appointment of a specialist officer with expert knowledge of diagnosis and treatment of venereal diseases for the Presidency. It is therefore proposed to open a special Venereal Department at the J. J. Hospital and to create a post in the Bombay Medical Service. But Major Jelal M. Shah, I.M.S., will be put in charge of the Department for the present. This officer is on study leave in England and is due back in India in March 1931.

The extra expenditure involved in the proposal (excluding Major Shah's pay and allowances which will be non-voted) is :—

	Rs.
Non-recurring—	
Purchase of instruments (including freight and customs charges) ..	1.100
Recurring—	
1 clerk at Rs. 60—4—100—3—160	720
1 peon at Rs. 20 per mensem *plus* Rs. 3 house-rent allowance ..	276
Office expenses, contingencies, etc.	3,000
	3,996
Grand Total—32, Medical (Transferred) .. .. Recurrent ..	5,316
Non-recurrent..	1,100

33, PUBLIC HEALTH (Transferred).

MINISTER IN CHARGE—The Honourable Sir RUSTOM VAKIL, KT.

ITEM 40. Improvements to Ratnagiri water supply.

Recurrent	..Rs. *Nil.*	Non-recurrent	..Rs. 61,812
Total ..	.. ,, 61,812	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Ratnagiri water works were originally constructed in 1880 from the local funds of the District. They were taken over by Government in 1910 as the Municipality was not capable of managing them and bearing the cost of the improvements then needed. The installation serves the Civil Station, Government institutions and also a part of the town. The supply to the town is given after meeting the requirements of the Civil Station and Government institutions. The steel gravitation main about 13,000 feet long was laid about the year 1911 as part of the improvements then carried out. Prior to 1925 the condition of the main was anything but satisfactory and since then it has steadily grown worse and developed numerous leaks which cannot be repaired thoroughly owing to the pipes having rusted through age. Till 1925 the Municipality of Ratnagiri paid an annual contribution of Rs. 1,000 per annum for supplying water to the town proper. To get over the shortage of supply on account of leakage it was proposed to replace the steel main pipe by concrete pipes and in order to carry out this scheme the Municipality agreed to pay an increased contribution of Rs. 1,500. This contribution is being levied from 1926-27 but the steel pipes have not been replaced and the situation is growing worse steadily. There are complaints regarding the shortage of supply from all quarters. The proposed improvements which will maintain the water works in an efficient condition and prevent waste through leakage consist of providing and laying a Hume pipe line in place of the existing steel pipes. The gross cost of the work is Rs. 61,812.

The supply obtained from this installation is at present about 33 million gallons per annum at a cost of approximately Rs. 5,800. The annual income at present credited is about Rs. 5,700 as shown below :—

Rs.	
1,500	Recovered from the Municipality for supply of water.
2,418	Income from water rates levied from Government institutions.
1,782	According to one of the terms of agreement with the Municipality, the non-residential Government buildings are exempted from the Municipal house tax. The annual value of this concession is estimated at Rs. 1,782.
5,700	

The proposed expenditure on improvements will not bring in any additional revenue but it is inevitable. If the work of improvements is postponed there might be water famine and the public might resort to water from wells which have fallen in disuse for years, which might give rise to a serious epidemic. The question of enhancing the water rates and securing a larger contribution from the municipality so as to make the water works self-supporting will be taken up as soon as the proposed improvements have been carried out.

ITEM 41. Installation of a Frigidaire type of Refrigerator at the Vaccine Institute, Belgaum.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 21,000
Total ..	.. ,, 21,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The existing cold room which is situated under-ground, at the Vaccine Institute, Belgaum, was constructed in the year 1919. A short time after the room had been in use, it was noticed that water seepage occurred causing the insulation to perish and making thereby the whole plant unserviceable. The room was re-insulated and made water-proof. But after a few months water again started coming in. The insulation at present is practically useless. One of the well-known firms consulted in the matter quoted an estimate of Rs. 11,000 for re-insulating and making the room water-proof. It is considered that it would be more economical in the long run to adopt a different plan. A cold storage chamber built above ground-level is considered more suitable. Moreover, a temperature from 4° to 14° F. is required to be maintained at the Institute. The existing plant, which was installed in 1923, is not capable of maintaining this temperature without running very long hours which entail high running costs. It is, therefore, proposed to install at the Institute an up-to-date automatic refrigerating unit. The total cost of the chamber and the unit amounts to Rs. 21,000 approximately, exclusive of credit for the existing plant.

33, PUBLIC HEALTH (*Transferred*)—contd.

MINISTER IN CHARGE—Honourable Sir RUSTOM VAKIL, KT.

ITEM 42. Four meter readers on Rs. 40 per mensem each required in the Poona Water Works Division.

Recurrent .. Rs.	1,920	Non-recurrent .. .. Rs.	*Nil.*
Total .. „	1,920	Ultimate annual recurrent .. „	1,920

Remarks.—The Kirkee Water Works have been purchased from the Military Department with effect from the 1st April 1930. Meters have been fixed in all Military bungalows in that area. During the year 1929-30 about 1,000 meters have been installed in the Bazar area and consequently the work of taking readings and preparing bills in connection with the Poona Cantonment Water Works has increased. A total additional revenue of Rs. 40,000 is expected to be realised from both the works.

Each meter reader deals with 300 meters per month. Besides the work of taking readings of meters he has to post readings into the register and to examine them to find out those that require check readings which are then taken. He has also to prepare the bills. They have to be written out and charges due have to be calculated and checked. All work in connection with the recovery of water-rates, except the actual despatch of the bills and recovery of payments, is done by him. Materials to reply to numerous complaints received from consumers have also to be furnished by him. He is thus kept busy for about nine hours a day.

The water month is fixed from the 21st of a month to the 20th of the succeeding month. The meter readings must be taken between the 18th and 22nd of a month. If a small number of meter readers were employed and the period of readings extended it would be physically impossible for them to complete the rest of their work described above.

To deal with the work mentioned above in a regular manner not less than 9 meter readers are necessary and they are already engaged. Four of them have, however, been kept on the work-charged establishment of the work concerned ; but it is not a proper head to debit their cost. It is, therefore, proposed to treat them as temporary establishment on a fixed pay of Rs. 40 per mensem each with effect from the 1st March 1931.

ITEM 43. Town Planning Scheme—Sholapur No. 1.

Recurrent ..Rs.	*Nil.*	Non-recurrent ..Rs.	10,162
Total .. „	10,162	Ultimate annual recurrent .. „	*Nil.*

Remarks.—The final scheme has been drawn up and will be sanctioned by Government shortly. Government's liabilities on account of betterment value and incremental contributions in this scheme under the Bombay Town Planning Act amount to Rs. 10,162. As receipts to the extent of Rs. 8,650 will be derived by way of compensation for acquisition of land, etc., the net cost to Government will be only Rs. 1,512. The details are shown below :—

	Rs.
Debits to—	
24, Administration of Justice (incremental contribution under sections 17 and 18 of the Bombay Town Planning Act, 1915).	5,521
26, Police (betterment value and incremental contribution under sections 17 and 18 of the Town Planning Act)	4,421
25, Jails (incremental contribution under sections 17 and 18 of the Town Planning Act).	220
	10,162
Credits to—	
XXXV, Miscellaneous—Compensation for land acquired by the Municipality and for removal and refixing of wire fencing.	8,650
Net cost ..	1,512

		Rs.
Grand Total—33, Public Health (Transferred) ..	Recurrent ..	1,920
	Non-recurrent ..	92,974

34, AGRICULTURE (Transferred).

MINISTER IN CHARGE—Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 44. Entertainment of additional establishment in the Co-operative Department.

Recurrent ..	Rs. 2,475	Non-recurrent ..	Rs. *Nil.*
Total	„ 2,475	Ultimate annual recurrent ..	„ 3,088

Remarks.—Under the Bombay Co-operative Societies Act, 1925, it is incumbent on Government to have the accounts of every society audited at least once a year. There were 5,734 working societies on 31st March 1930. The number is likely to increase to 6,100 by 31st March 1931 and to 6,400 by 31st March 1932. It is expected that by 31st July 1931 there will be 6,300 working societies and 450 societies in liquidation whose accounts will have to be audited next year. The present number of auditors is 43 and that of sub-auditors 25. Of these, 4 auditors and 3 sub-auditors work under the Special Auditors or do other special work. They and the Special Auditors audit 350 societies. Deducting these, there remain 6,400 societies whose accounts are to be audited by the remaining auditors and sub-auditors. The present standard of audit is 110 societies per auditor and 70 societies per sub-auditor. The 39 auditors and 22 sub-auditors can thus audit 5,830 societies and an additional staff is necessary for the remaining 570 societies. At the rate of 70 societies per sub-auditor 8 sub-auditors and 8 peons are required, but in view of the prevailing financial stringency it is proposed to appoint only 2 sub-auditors (one on Rs. 105—5—140 and one on Rs. 85—5/2—100) and 2 peons (one on Rs. 16 per mensem for the Presidency proper and one peon on Rs. 17 for Sind).

ITEM 45. Entertainment of extra establishment in the office of the Chief Agricultural Officer in Sind.

Recurrent ..	Rs. 1,672	Non-recurrent ..	Rs. *Nil.*
Total	„ 1,672	Ultimate annual recurrent ..	„ 1,968

Remarks.—The circumstances in which extra staff was required in the office of the Chief Agricultural Officer in Sind have been set out in the statement of new items of expenditure sanctioned by the Finance Department during the year 1930-31 from savings under the head 34, Agriculture. In addition to the staff mentioned therein, it is necessary to have a record-keeper. His duties will be extremely important as he will have to maintain the statistical records. The present menial establishment of the office also requires to be strengthened. It is therefore proposed to entertain one record keeper on Rs. 85—5/2—100, one Havildar on Rs. 25 per mensem and one peon on Rs. 17 per mensem with effect from the next year. The staff will be eligible to the Karachi local allowance. A provision of Rs. 1,672 has been made in the budget estimates for 1931-32 for this purpose.

ITEM 46. Extra establishment for Agricultural Research Station at Sakrand.

Recurrent ..	Rs. 1,815	Non-recurrent ..	Rs. *Nil.*
Total ..	„ 1,815	Ultimate annual recurrent ..	„ 2,281

Remarks.—The present clerical establishment at the Sakrand Agricultural Research Station consists of one accounts clerk on pay at the rate of Rs. 85-5/2-100 and three clerks on Rs. 30-5/2-80. Each of the latter is attached to one of the three sections, viz., chemical, botanical and agricultural, for office work. No clerical establishment has been provided to deal with the general administration of the Station. Owing to the development of the work at the Station, the sectional staff is kept busy with the largely increased work in connection with the technical activities of the sections. The Chief Agricultural Officer in Sind proposes to establish a central estate office wherein all general matters will be dealt with and which will serve as a centre for maintaining all records and correspondence. It is proposed to appoint a head clerk on Rs. 105-5-140 to take charge of the new office. He will carry out periodic inspection of the work of the other clerks in the sectional offices and maintain the efficiency of the clerical work at the Station.

Much progress has still to be made in planting trees and hedges and improving the layout of gardens around the offices and residential quarters of the Sakrand Research Sation. There is at present only one mali and two more are required to do the work. The climatic and general conditions of the Station are bad and it is necessary to improve its amenities. It is therefore proposed to entertain two extra malis on Rs. 30 per mensem each with effect from the next year.

A provision of Rs. 1,815 has been made in the budget estimates of 1931-32 for the pay of the head clerk and two malis.

		Rs.
Grand Total—34, Agriculture (Transferred)..	Recurrent ..	5,962
	Non-recurrent ..	*Nil.*

41, CIVIL WORKS (Partly Reserved and Partly Transferred).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH, KT.

ITEM 47. Additional temporary establishment required for the Public Works Department, Secretariat.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 13,332
Total ..	.. „ 13,332	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The permanent strength of the clerical establishment in the Public Works Department, Secretariat, was last revised and fixed at 69 in 1921. Since then it has continued the same. The gradual but increasing growth and expansion of irrigation made it clear in 1914 that an additional Irrigation branch was necessary but the proposal did not materialise. The advent of the Lloyd Barrage Scheme, with its concomitant work and establishment problems, rendered the situation critical and made it indispensably necessary in 1925 to form a second Irrigation Branch. As, however, the time was inopportune from a financial point of view for obtaining sanction to any additional establishment the extra branch was created by drawing on the other branches, thus leaving the Establishment branch taxed to its utmost power of endurance. This experiment of crippling other branches and running the Establishment Branch with inadequate strength has signally failed and it has become abundantly clear that matters cannot go on in this manner if efficiency and despatch of work are to be maintained at even a tolerable level. The following additional factors have also contributed to the heavy increase in work :—

(*a*) Alteration in the office procedure in consequence of re-organization and the Reforms ;

(*b*) Annual programme of Railway construction, institution of Local Advisory Committees on Railways, recruitment of officers to the Indian Railway Services, new railway lines sanctioned for construction, and increased work in connection with land acquisition, extensions, encroachment, electrification, water supply and drainage concerning railways ;

(*c*) New railway alignments, remodelling schemes and extensions of yards, etc. ;

(*d*) Work in connection with tramways within Municipal limits ;

(*e*) Very rapid and extensive development of electrical undertakings ;

(*f*) Increasing activities in the Public Health Branch ;

(*g*) Examinations for licensing Wiremen and Electrical Contractors and levy of fees for services of Electrical Inspectors ;

(*h*) Aviation matters ;

(*i*) Matters in connection with Road Board and road development ;

(*j*) Work in connection with the House Allotment Committee ; and

(*k*) Accounts and budget matters growing more and more extensive and intricate.

The following figures of receipts in this office from 1922 to 1929 show that there has been a steady increase in the work passing through this office :—

Year	Total receipts
1922	24,128
1923	24,013
1924	25,913
1925	31,521
1926	34,598
1927	36,522
1928	35,247
1929	37,028

The question regarding the adequacy or otherwise of the existing establishment in the Public Works Department, Secretariat, to meet the situation has been under close observation for the last few years ; but the almost continuous financial stringency has compelled the office and the officers to continue the attempt to cope with the additional work. Such continuous strain has now begun to affect the efficiency of the staff, which is no longer able to dispose of the work promptly, and the situation has become critical, requiring an immediate remedy. Retrenchments made elsewhere recently will not minimise the work of this office so much as not to require any additional staff. In these circumstances it is proposed to add the following

41, CIVIL WORKS (Partly Reserved and Partly Transferred)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH, KT.

temporary posts, which, after most careful scrutiny, are considered to represent the immediate minimum needs of the Public Works Department, Secretariat :—

	Per mensem. Rs.
2 Junior Superintendents	320—20—440 each.
1 First Assistant	210—15—300.
2 Clerks	60 each.

		Rs.
Grand Total—41, Civil Works (Partly Reserved and Partly Transferred).	Recurrent ..	*Nil.*
	Non-recurrent..	13,332

47, MISCELLANEOUS (*Reserved*).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH, KT.

ITEM 48. Grant towards the building of a Home for Indian Sailors in Bombay.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total	.. ,, 10,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The question of raising a suitable memorial in Bombay to commemorate the services of Indian seamen who lost their lives owing to enemy action during the last War has been under consideration for several years past. The necessity for a Sailor's Home for Indian seamen having been repeatedly urged during the last few years, it was suggested that the most suitable memorial would be the foundation of such a Home. In 1927, a Committee was appointed by the Bombay Government to draw up a scheme for the proposed Home, suggesting at the same time, ways and means for the collection of funds for the same. "Shipping and Navigation" being a Central subject and the Local Government having ceased to be the agents of the Government of India for this subject from the 1st April 1929, the Committee referred to submitted its Report to the Central Government direct. In December 1929, the Government of India forwarded a copy of the Report to the Bombay Government for their views. The Report shows that the proposed Home is to be constructed, at a cost of Rs. 3,12,245 on land at Masjid Bunder Siding Road to be given free by the Bombay Port Trust. The Bombay Government have been called upon to contribute towards the Home on the ground that they "have a primary interest in the provision of such a facility as the Home" and have "obligations in respect of the construction of a memorial to the dead." In view of the situation of Bombay as a Major Port of India, it is proposed to make a non-recurrent grant of Rs. 10,000 towards the buildings of the Home, and the Government of India have been informed that the grant will be paid in 1931-32 if passed by the Legislative Council. The Bombay Government have not agreed to pay any grant towards the maintenance of the Home; the sum of Rs. 15,000 per annum required on this account will be met from contributions from Central Revenues (Rs. 10,000) and Bombay Port Trust funds (Rs. 5,000).

		Rs.
Grand Total—47, Miscellaneous (Reserved) ..	Recurrent ..	*Nil.*
	Non-recurrent ..	10,000
Grand Total of all Heads (charged to Revenue) ..	Recurrent ..	3,44,300
	Non-recurrent ..	9,02,769

STATEMENT GG

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1931-32

Abstract of provisions for new major works under the head 41, Civil Works for the year 1931-32.

Minor head	Amount Provided.
	Rs.
Excise	3,800
Jails and Convict Settlements	75,000
Police	99,900
Education	31,200
Public Health	32,200
Communications	10,700
Total ..	2,52,800

List of new major works for 1931-32 under the head 41, Civil Works.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
		Excise (Revenue Department)	Rs.	Rs.	
1. Western Nara.	Bubak ..	Buildings of Hemp Drugs Warehouse.	32,655	3,800	As a result of the heavy rains of 1917 the buildings of the Hemp Drugs Warehouse at Bubak including the quarters for the staff, with the exception of one bhang godown and two latrines, collapsed. Since then the Inspector in charge of the warehouse and the menials have been occupying temporary quarters constructed on the site out of the material salved after the floods and the clerk has been living in the village where the greatest difficulty is experienced in securing even the poorest accommodation. Apart from this, the existing arrangements for the storing and weighing of bhang are not satisfactory and the warehouse buildings are surrounded with signs of dilapidation. Plans and estimates for rebuilding the destroyed warehouse and staff quarters were first prepared in 1920 but were held in abeyance pending enquiry into the possibility of removing bhang cultivation to another vicinity and reducing the accommodation required for the bhang crop. These points having been settled, administrative approval to the work was accorded in 1926. The total cost is estimated at Rs. 32,655 as shown below :—
					(1) Office block .. Rs. 5,310 (2) Inspectors' quarters .. 7,490 (3) Outhouses .. .. 3,276 (4) Clerks' quarters .. 3,847 (5) Peons' and choukidars' quarters .. .. 3,820 (6) Latrines .. .. 915 (7) Conversion of the existing Inspectors' quarters into a godown .. 2,023 (8) Remodelling of the existing warehouse .. 5,965 Total .. 32,655
					The work has also received technical sanction but it has not yet been possible to provide funds for it. Last year's rains again destroyed the menials' quarters. It is absolutely necessary to provide new quarters and a provision of Rs. 3,800 is proposed for the purpose in the ensuing year's budget. The other buildings included in the estimate of Rs. 32,655 will be taken in hand in future years as funds are available.
				3,800	
		Jails and Convict Settlements (Home Department)			
2. Ahmedabad.	Ahmedabad.	New Sub-Jail inclusive of the quarters for the warders and Jailor.	1,23,745	75,000	The existing sub-jail is inadequate, insanitary and unsafe. The proposed new Sub-Jail will provide cellular accommodation for 50 prisoners with quarters for the Jailor and warders. Site is available.
				75,000	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Police (Home Department).			
3. Shikarpur Canals.	Chiman Sukhpur.	Quarters for 1 Sub-Inspector, 2 Head constables and 18 constables with an office, lock-up, chowra, cattle-pound, stables for nine horses and other subsidiary buildings.	35,271	25,000	In the year 1919 certain additions and alterations were approved by Government to the existing quarters for Police at Loi, but it was pointed out in 1921 that if the erosion of the river opposite to Loi commences sharply the Sukkur Bund would be eroded and the village of Loi would be flooded. It was therefore proposed to construct new quarters at Chiman Sukhpur instead of carrying out additions and alterations to the existing buildings at Loi. The situation at Loi in the year 1925 was very acute. A portion of the building collapsed, the village and the police lines were flooded so that the lines had to be abandoned, and temporary katcha huts had to be constructed at Chiman Sukhpur. These huts are unsuitable and insanitary and quarters for the police are therefore urgently required. A site for these buildings is reserved.
4. Surat and Broach.	Ahwa (Dangs).	Construction of quarters for 12 constables.	13,312	6,600	The western block of police lines at Ahwa which accommodated 12 constables has been condemned on account of its insanitary condition and insufficient accommodation. The urgency of replacing this block is great in view of the unhealthy climate of the Dangs. Site is available.
5. Thana ..	Kurla ..	Conversion of the lock-up into a subsidiary jail.	12,470	12,000	The existing lock-up at Kurla consists of only 2 rooms, one of which provides accommodation for 6 male prisoners and the other for 5 female prisoners. As a separate court with a Resident Magistrate has been opened at Kurla, it has been proposed to convert this lock-up into a sub-jail with certain additions and alterations in order to accommodate prisoners undergoing sentence of imprisonment of 15 days and less and also the undertrial prisoners. The existing accommodation is quite insufficient. Since the time a separate court is opened at Kurla, the number of offences is heavily increasing and there is great difficulty in accommodating the prisoners. At present if one room is occupied by a female or a lunatic, the police are forced to keep all the male prisoners in the other room, however large their number. This state of things is highly injurious to health and undesirable. There is also no guard-room attached to the present lock-up and the police guard has to sleep in the small narrow and exposed verandah of the Sub-Inspector's office. The present accommodation for the police station office is also totally inadequate for the needs of an important place like Kurla. It is, therefore, proposed to convert the existing police station building into four lock-ups and a guard-room and to construct a storey thereon to provide accommodation for the police station.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
		Police (Home Department)—contd.	Rs.	Rs.	
6. Presidency.	Bombay	Conversion of the northern portion of the old Elphinstone Middle School Building into quarters for 4 Inspectors and 1 Sub-Inspector on 1st floor and for 5 Sub-Inspectors on the ground floor and provision of electric installation in those quarters.	56,361 (inclusive of Rs. 7,785 for electric installation).	56,300	Thirteen Inspectors and 20 Sub-Inspectors of the Bombay City Police are still to be provided with free housing accommodation. In lieu thereof these officers are at present in receipt of house-rent allowance at the rate of Rs. 120 per mensem for Inspector and Rs. 60 per mensem for Sub-Inspector. It is necessary that all these officers should be provided with free quarters as soon as possible. It is also imperative in the interest of efficiency that the C. I. D. Inspectors and Sub-Inspectors should be housed as near their work as possible. By converting the northern portion of the old Elphinstone Middle School Building, which has been permanently transferred to the Police Department, into quarters for 4 Inspectors and 6 Sub-Inspectors Government will save annually an amount of Rs. 10,080 by way of house-rent allowance.
				99,900	
		Education (Educational Department).			
7. Thana	Andheri	Bungalow for the Principal, Ismail College.	39,549	19,500	The college was started in June last. The buildings are built out of a donation of Rs. 8 lakhs made by Sir Muhammad Yusuf several years ago. The balance of the donation is not sufficient to meet the cost of this work. It is essential that the Principal of the College should live on the spot to supervise the College generally and the hostel attached to it.
8. Thana	Thana	Adaptation of the old Civil Jail building to the needs of the A. V. Girls' School and the office of the Senior Assistant Deputy Educational Inspector.	11,736	11,700	The urgent need for providing better accommodation for the A. V. Girls' School, Thana, is being felt for some years. The old Civil Jail buildings at Thana were latterly occupied by the Government Electrical Power House. When they were no longer required for the Power House, the question of utilising them for the school was considered. With certain additions and alterations they were considered to be very suitable. The buildings have therefore been retained for the purpose, but before they are so used it is necessary to carry out the additions and alterations. It is necessary to carry out the work very urgently. Otherwise the building may remain unused and the school and the office will have to continue in rented buildings at a cost of Rs. 1,380 per annum. This will be inconvenient and uneconomical.
				31,200	
		Public Health (General Department).			
9. Presidency.	Bombay	Shed and new boiler, sterilizer, etc., at the Haffkine Institute.	32,258	32,200	The medical value of vaccine depends on sterility and the present sterilising plant at the Haffkine Institute has been a source of anxiety to the Director for some time. The disinfector is old and worn out and may at any time fail completely in its function with the resulting disorganisation of the whole of the vaccine production. The provision of a proper sterilising unit is necessary and indeed obligatory, with a view to avoid the serious position which might arise at any time with conditions as they are. Land is available.
				32,200	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Communications (Public Works Department).			
Ahmednagar.	Sangamner	Constructing a new ferry boat.	10,700	10,700	The existing ferry boat is very old and is generally out of order and cannot be satisfactorily repaired. It is therefore proposed to replace it by a new one. The work is very urgent. The work is urgent for the reason that in the monsoon when the river is flooded, which is often the case, the ferry boat is the only means of communication on an important road between Poona and Nasik on the North-West of the Ahmednagar District, and besides the District bungalow at Sangamner is situated just across the river from the town and touring officers find it most inconvenient to visit Sangamner in the monsoon when the ferry boat is not available.
				10,700	
		Grand Total	....	2,52,800	

STATEMENT H

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1930-31 FROM SAVINGS

EXCISE (Transferred).

ITEM 1. Creation of an appointment of a Distiller at the Dhadgaon Distillery.

	Rs.
Expenditure sanctioned in 1930-31	600
Annual average cost	810

Remarks.—The Dhadgaon Distillery is in charge of an Excise Sub-Inspector who does the work of general supervision but is not well qualified to control the manufacture of liquor. Owing to the absence of an experienced Distiller distillation was poor and there was loss of spirit. Moreover the consumption of licit liquor in the Akrani is increasing. It was therefore considered necessary to appoint a Distiller who will be permanently at the distillery and will be able to advise the Excise Officers in charge. Owing to the unhealthy climate and expensive living at Dhadgaon an efficient Distiller could not be had on pay of less than Rs. 60 per mensem and an incremental scale of pay beginning at this figure was necessary to induce an efficient man to stay on. Sanction was accordingly accorded to the entertainment with effect from 1st May 1930 of a Distiller on Rs. 60—2—70 per mensem at the Dhadgaon Distillery, the extra charge during the current year being met by reappropriation from savings.

ITEM 2. Revision of the pay of three excise clerks in the Mahi Kantha Agency :—

Additional cost in 1929-30	Rs. 140
Additional cost in 1930-31	„ 420
Annual average cost	„ 672

Remarks.—The excise establishment in Mahi Kantha forms part of the agency establishment and is under the administrative control of the Political Agent. Therefore, any reorganisation affecting the agency establishment affects three excise clerks also.

The Government of India, with a view to amalgamating certain executive and ministerial posts, sanctioned a scheme for the partial reorganisation of the whole agency establishment with effect from 1st November 1929, and under this scheme the excise clerks who were formerly on the grade of Rs. 30—5/2—80 have been given the following three grades of pay, viz. :—

1 clerk	.. Rs. 85—5/2—100.
1 clerk	.. „ 65—5/2—80.
1 clerk	.. „ 30—5/2—60.

with the result that the average annual recurring expenditure debitable to "6-Excise (Provincial)—Transferred" now comes to Rs. 2,652 against Rs. 1,980 before revision.

The extra expenditure in 1929-30 was met by reappropriation from savings and in the current year will be met from the provision made in the budget. The orders were passed in February 1930, too late for inclusion in the previous Blue Book.

	Rs.
Grand Total—6, Excise (Transferred)	1,020

8, FOREST (Transferred).

ITEM 3. Payment of rent to the Telegraph Department for a telephone line from Jharya to Ahwa in the Dangs.

Expenditure incurred in 1930-31	..	Rs. 150
Annual average cost	..	,, 1,450

Remarks.—Ahwa is the headquarters of the Dangs and the nearest railway station and the telegraph line is at Jharya, 19¼ miles distant. With the progress of the forest development of the Dangs it had become necessary to establish telephonic connection between Ahwa and Jharya. The Conservator of Forests, Northern Circle, proposed that a telephone line might be constructed through the agency of the Telegraph Department as this would result in the rapid conveyance of orders, the elimination of begari for messages and the quick means of summoning medical aid for the mills and for the outlying staff. The annual rent payable to the Telegraph Department has been fixed at Rs. 1,450 and the annual payment of this rent has been sanctioned.

Grand Total—8, Forest (Transferred) .. .. Rs. 150

22, GENERAL ADMINISTRATION (*Reserved*).

ITEM 4. Creation of posts of talati and peon in the Talgaon village of the Malvan taluka in the Ratnagiri District.

Expenditure sanctioned in 1930-31	Rs.	76
Annual average cost	,,	484

Remarks.—The village of Talgaon in the Malvan taluka was under attachment from the year 1915-16. Owing to the failure of the gaonkars to pass kabulayats within twelve years, the village lapsed to Government with effect from 1st August 1928 under section 163 of the Land Revenue Code. As the village is a big one and the work in it heavy, it cannot conveniently be included in an adjoining saza particularly as Government in 1922 enlarged the sazas with a view to reducing the number of talatis. It has therefore been found necessary to form the village into an independent saza and to entertain a talati on a pay of Rs. 25—1—40 per mensem (*plus* Re. 1 per mensem for contingencies) and a six monthly peon on Rs. 12 per mensem. Government have sanctioned the creation of the two posts, the expenditure in the current year being met by reappropriation from savings.

ITEM 5. Revival of a post of extra head karkun in the Malegaon taluka of the Nasik District.

Expenditure sanctioned in 1930-31	Rs.	440
Annual average cost	,,	720

Remarks.—Malegaon is one of the heaviest worked talukas in the Nasik District. Till 1921 there was an extra head karkun in the taluka, but the post was retrenched along with the all round reduction in the clerical establishment effected in 1922. The work in the taluka has increased considerably and the Mamlatdar requires a responsible helping hand. Further, the city survey was introduced in Malegaon in the year 1927, and it has added considerably to the Mamlatdar's work. Approximately 1,200 encroachments on Government land within the city survey limits have so far been detected, and many more are coming to light. The Mamlatdar has necessarily to see these sites before reporting on them. The number of mutations within the city survey limits is estimated to be approximately 1,000 per annum, and the Mamlatdar has to test the mutation entries on the spot without delay or the city survey work will be thrown into a chaos. The treasury work of the taluka is also very heavy, and the head karkun, who is usually a senior man with second class magisterial powers, finds it very difficult to cope with it in addition to his magisterial work, and finds little time for the supervision of the general work of the taluka office. Government have accordingly revived the post of extra head karkun on Rs. 85—5/2—100 with effect from 1st April 1930 by converting a non-scheduled post on that rate of pay into a scheduled post and entertaining an additional clerk on Rs. 30—5/2—80 to make up the district complement. The extra charge in the current year is being met by reappropriation from savings.

ITEM 6. Entertainment of a clerk in the Lower Division of the Finance Department.

Expenditure sanctioned in 1930-31	Rs.	480
Annual average cost	,,	1,370

Remarks.—In order to deal with the increase of work in the Lower Division of the Finance Department, a post of a clerk on Rs. 60—4—100—6—190 per mensem was created with effect from 1st July 1930 and the cost during the year was met from savings.

	Rs.
Grand Total—22, General Administration (Reserved)	996

24, ADMINISTRATION OF JUSTICE (*Reserved*).

ITEM 7. Personal pay to Mr. A. P. Mehta, Deputy Sheriff of Bombay.

Expenditure sanctioned in 1930-31	..	Rs. 1,800
Annual average cost	..	,, 2,400

Remarks.—Mr. A. P. Mehta took up his appointment as Deputy Sheriff of Bombay in 1914 and is at present in the grade of Rs. 600—25—800. When the salaries of other officers in the High Court were revised in 1922 owing to the rise in the cost of living during and after the War the Deputy Sheriff received no increase of pay, nor was he granted any War Allowance. In view of the increase of work in the Sheriff's Office and the devotion to duty displayed by Mr. Mehta, successive Sheriffs have represented to Government the need for an increase in his pay. A personal pay of Rs. 200 per mensem has therefore been sanctioned for Mr. Mehta from 1st June 1930.

ITEM 8. Establishment for the two permanent Courts of Joint Subordinate Judges at Bijapur and Bagalkot.

Expenditure sanctioned in 1930-31	..	Rs. 2,592
Annual average cost	..	,, 3,312

Remarks.—Temporary establishments consisting of two clerks on Rs. 30—5/2—80 and two peons on Rs. 14 per mensem each were entertained for each of the two courts of Joint Subordinate Judges at Bijapur and Bagalkot from the year 1922. Both the appointments of the Joint Subordinate Judges have been made permanent and the temporary establishments entertained for the two courts have consequently been made permanent.

ITEM 9. Four extra bailiffs entertained for the Sholapur District.

Expenditure sanctioned in 1930-31	..	Rs. 960
Annual average cost	..	,, 1,280

Remarks.—In April 1929, the District Judge, Sholapur, represented that there was a shortage of bailiffs in almost every court and that the process serving work in the Sholapur District had increased. In order to cope with the extra work four additional bailiffs have been sanctioned for the Sholapur District with effect from 14th February 1930.

	Rs.
Grand Total—24, Administration of Justice (Reserved) ..	5,352

ITEM 10. Creation of an additional appointment of Sub-Public Prosecutor at Karachi.

Expenditure sanctioned in 1930-31	..Rs.	1,440
Annual average cost	.. ,,	2,880

Remarks.—There are two stipendiary, three special and a number of Bench Magistrates in Karachi and the one Sub-Public Prosecutor is unable to conduct the Police cases in all these courts. He is called upon to attend to different cases in different courts on the same day with the result that all the cases in all the courts are delayed and many witnesses cannot be fully examined on the day for which they are summoned and have to be given extra bhatta for their attendance on a second day. Government accordingly sanctioned, with effect from 1st September 1930, the creation of an additional appointment of a Sub-Public Prosecutor on a pay of Rs. 200 per mensem *plus* an office allowance at the rate of Rs. 40 per mensem. The extra charge involved during the current financial year is met from savings available under the primary units "Pay of Establishment" and "Allowances, Honoraria, etc." under the head "26, Police—C-District Executive Force (Sind)."

ITEM 11. Arrangements for the Police administration of the Mehwasi Estates in the West Khandesh District.

Expenditure sanctioned in 1930-31	..Rs.	906
Annual average cost	.. ,,	2,174

Remarks.—A notification directing the Mehwasi villages to be included in and to form part of the Sessions Division of the West Khandesh District was issued in 1920. However, no steps were taken to bring the villages within the jurisdiction of the District Police, as an appeal from the Mehwasi Chiefs as regards their status was then pending with the Government of India. In the meanwhile these tracts continued to be policed by the Estate Rakhwaldars. This arrangement was unsatisfactory and anomalous. The appeal of the Chiefs has since been rejected and Government have sanctioned the following arrangements for policing the tract, with effect from the 22nd September 1930.

The whole Mehwasi area consisting of six different states is to be policed by two outposts one at Kathi under the Dhadgaon Police Station and the other at Akalkuwa under the Taloda Police Station. Out of the minimum strength of one Head Constable and two Constables required to man each of the two outposts, one Head Constable and one Constable are to be made available by transfer from the Khed outpost under the Dhulia Taluka Police Station when that outpost is abolished. Government have therefore sanctioned the entertainment of the remaining staff of one Head Constable and three Constables, with effect from 22nd September 1930. The extra expenditure involved during the year 1930-31 on this account amounts approximately to Rs. 906 and has been met from the sanctioned budget grants of that year under the head "26, Police—District Executive Force (Presidency Proper)."

ITEM 12. Appointment of a second Sub-Inspector of Police for the Ville Parle Police Station of the Bombay Suburban District.

Expenditure sanctioned in 1930-31	..Rs.	794
Annual average cost	.. ,,	2,927

Remarks.—Bandra, Kurla, Andheri and Ville Parle Stations of the Bombay Suburban District have been showing a steady increase in cognizable crime since 1925. It therefore became essential to have a second Sub-Inspector at each of these Police Stations, as it was impossible for one Sub-Inspector to cope efficiently with the increasing work. The requirements of Bandra, Kurla and Andheri have already been met. By the postponement of the conversion of the Malad outpost into a Police Station, the appointment of a Sub-Inspector which was sanctioned for Malad was diverted to Bandra and the needs of Kurla and Andheri were met by temporarily depriving certain police stations in the Satara District of their second Sub-Inspectors. Though endeavours were made to supply Ville Parle's demand by depriving some other police station of its second Sub-Inspector, it was not found possible to do so. Government have therefore sanctioned the appointment of a second Sub-Inspector for Ville Parle, with effect from 3rd November 1930. The extra charge involved during the year 1930-31 on account of the pay and allowances of the Sub-Inspector has been met from the savings in the sanctioned grants under the head "26,-Police—District Executive Force (Presidency Proper)."

ITEM 13. Increase in the staff of the motor vehicles department, Karachi, by one clerk and one peon.

Expenditure sanctioned in 1930-31	..Rs.	360
Annual average cost	.. ,,	1,047

Remarks.—Work has greatly increased in the motor vehicles licensing department of the ce of the Superintendent of Police, Karachi Head Quarters, partly because the number of tor vehicles registered and of driving licences issued has increased and partly because fees now levied for the renewal of registration certificates for the motor vehicles. The number notor vehicles in 1930 was nearly 2½ times what it was five years before and the number of ving licences has trebled itself during the same period. The minimum additional staff uired to cope with this increased work is one clerk and one peon. Government have there- sanctioned the entertainment of one clerk on Rs. 30—5/2—80 per mensem *plus* Karachi al allowance and of one peon on Rs. 18 per mensem *plus* house rent Rs. 4 per mensem and rachi local allowance Rs. 2 per mensem, with effect from 28th August 1930. The extra rge involved during the current financial year is met from savings available under the mary units "Pay of Establishment" and "Allowances, Honoraria, etc. (Voted)" under head "26, Police—District Executive Force (Sind)—District Police."

Grand Total—26, Police (Reserved) ... Rs. 3,500

ITEM 14.—Appointment of the Sindhi Teacher at the Reformatory School at Yeravda.

Expenditure sanctioned in 1930-31	Rs.	225
Annual average cost	,,	560 or 647

Remarks.—Owing to the extension of Parts VI and VIII of the Bombay Children Act, 1924, to the Yeravda Reformatory as a certified School, there has been an increase in the number of boys admitted to the Institution. Minor structural alterations in the building have been approved, as a result of which accommodation for 30 more boys will be provided. Among the boys are a number of Sindhis, who while there was no Sindhi teacher had to be instructed in Urdu. But as their presence made the Urdu class too large for a single teacher to manage and as it is desirable that they should receive instruction in their mother tongue, Government have sanctioned the appointment of a Sindhi teacher on Rs. 30—½—40—1—45 per mensem or Rs. 35—½—40—1—55 per mensem according as the man appointed is a first or second year trained teache r, with house-rent allowance at Rs. 5 per mensem and a compensatory local allowance of Rs. 5 per mensem. The extra charge involved during the current financial year is proposed to be met from savings anticipated in the grants under "31-D—Education—Special (Reserved)".

	Rs.
Grand Total—31, Education (Reserved)	225

ITEM 15. Creation of the post of Head Mistress for the Anglo-Urdu Middle School for Girls, Poona, on the scale of Rs. 150—10—250.

Expenditure sanctioned during 1930-31	..	Rs. 1,080
Annual average cost	..	„ 2,533

Remarks.—Until September last there was only one Head Mistress in charge of (1) the Anglo-Urdu Girls' Middle School, Poona, (2) the Central Urdu Girls' School, Poona, and (3) the Normal Class attached to the Central School. In view, however, mainly of the introduction of the full First Year Certificate Course extending over two years and embracing two distinct classes in the Normal Class and the consequent change in the status of the class to that of a training school it was necessary to separate the Middle School from the other two institutions. On account of this separation and the fact that the school staff was already inadequate it became necessary to create a separate post of Head Mistress for the school on Rs. 150—10—250.

As a set-off against the expenditure the post of one assistant in the Dharwar Training School in the scale of Rs. 70—200 per mensem was abolished and the pay of the Normal Class teacher was reduced from Rs. 150 in the scale of Rs. 70—200 to Rs. 100 in the scale of Rs. 100—200.

ITEM 16. Opening of an additional class in Standard IV in the Mirpurkhas Madressah and High School.

Expenditure sanctioned during 1930-31	..	Recurrent ..	Rs. 921
		Non-recurrent ..	„ 320
Annual average cost	..	.. .. ..	„ 1,620

Remarks.—It was not possible for all the pupils promoted from Standard III of the several Anglo-Vernacular schools in the Thar Parkar District to obtain admission into the Government Madressah and High School, Mirpurkhas. In view of the backward condition of the district and of the lack of private enterprise to meet the demand for higher secondary education Government sanctioned the opening of an additional class in Standard IV of the High School. The proposal involved the recurring and non-recurring charges as shown above. The recurring charge is on account of the additional graduate Assistant Master on Rs. 70—200.

ITEM 17. Opening of Standard IV in the Anglo-Urdu Middle School, Sholapur.

Expenditure sanctioned during 1930-31	..	Recurrent	Rs. 630
		(1) One graduate Assistant Master on scale of Rs. 70—200 (minimum for 9 months).	
		Non-recurrent ..	Rs. 170
		(10 Dual Desks.)	
Annual average cost	..	.. ..	Rs. 1,620

Remarks.—It was represented to Government that the parents and guardians of the students learning in the Anglo-Urdu Middle School, Sholapur, unanimously considered that the addition of Standard IV to the School was urgently necessary as the students so far educated in their mother tongue, viz., Urdu, would find it very difficult to follow studies in Marathi if they were required to join other local institutions for the prosecution of their studies further. Government considered that the need was real and urgent. A further standard was therefore added to the School without commitment to any further development of the School towards a High School. The extra expenditure involved in the opening of the IV Standard is as detailed above.

Grand Total—31, Education (Transferred)	..	.. ..	Rs. 3,121

32, MEDICAL (Transferred).

ITEM 18. Creation of two posts of clerks at the Sassoon Hospitals, Poona.

Expenditure sanctioned in 1930-31	..	Rs. 880
Annual average cost	..	„ 1,320

Remarks.—The work of medical registration and preparation of monthly returns performed by the House Registrars at the Sassoon Hospitals, Poona, was extremely unsatisfactory and, as a result, the registers and medical records were in a chaotic state and all attempts to set them right failed hopelessly. The Surgeon General, therefore, recommended reduction in the staff of House Registrars and the entertainment of two clerks instead on Rs. 30—5/2—80 per mensem each for work in connection with the Registration Department and the preparation of returns, etc. The proposal was sanctioned with effect from 1st April 1930 and the expenditure entailed by the entertainment of the clerks was met from savings.

ITEM 19. Increase in the pay of the sweepers at Civil Hospital, Ahmedabad.

Expenditure sanctioned in 1930-31	..	Rs. 305
Annual average cost	..	„ 600

Remarks.—The need for the revision of the pay of the sweepers at the Civil Hospital, Ahmedabad, existed for a long time. Last year the Ahmedabad Municipality increased the pay of their sweepers to Rs. 17 per mensem and this added to the difficulty in the recruitment of the sweepers for the Civil Hospital on the sanctioned rate of pay of Rs. 13 per mensem, which compared very unfavourably with that offered by the Municipality. It was also apprehended that the sweepers already on the staff would leave the hospital service for the Municipal one thus causing a breakdown in the hospital work. It was therefore necessary to revise the pay of the sweepers at the Civil Hospital, Ahmedabad. The revision was, therefore, sanctioned and the extra expenditure involved was met from savings resulting from the abolition of certain posts of ward servants at the Hospital.

ITEM 20. Revision of pay of the menial establishment at Civil Hospital, Ahmedabad.

Expenditure sanctioned in 1930-31	..	Rs. 317
Annual average cost	..	„ 984

Remarks.—The necessity for the revision of the pay of all menials at the Civil Hospital, Ahmedabad, had been established for a long time, but owing to the financial stringency, no funds could be made available for it. The rates of their pay were about half the current wages in Ahmedabad and the work was being managed with the utmost difficulty. It was found almost impossible to keep the staff when the mills worked day and night and the Civil Surgeon reported that further delay in the revision of pay of the menial establishment might result in serious breakdown. In view of the urgency of the question, the revision was sanctioned, and the extra expenditure was met from the savings resulting from the abolition of certain posts of ward servants at the Hospital.

ITEM 21. Increase in the pay of menials at the Civil Hospital, Karachi.

Expenditure sanctioned in 1930-31	..	Rs. 1,216
Annual average cost	..	„ 1,824

Remarks.—The necessity for the revision of pay of the menial establishment at the Civil Hospital, Karachi, had been recognised for a considerable time. The sweepers of the hospital struck work for a short time in November 1929 and it was feared that a general strike of the whole menial establishment would take place, if no increase in their pay was sanctioned. In order to avoid any such contingency, an allowance of 15 per cent. of their pay to the menial establishment and the grant of the local allowance of Rs. 2 per mensem to the peons was sanctioned with effect from 1st July 1930, and the extra expenditure involved in the current year was met out of savings.

ITEM 22. Confirmation of 3 posts of sweepers at the Sir C. J. Mental Hospital, Hyderabad (Sind).

Expenditure sanctioned in 1930-31	..	Rs. 431
Annual average cost	..	„ 648

Remarks.—Three temporary posts of sweepers were created at the Sir C. J. Mental Hospital, Hyderabad (Sind), in 1918 in view of an increase in the number of its inmates and it was intended to make them permanent, if the population of the Hospital remained stationary after the war. During the last 4 years the population of the Hospital increased considerably and it was not expected to go down to the pre-war number. The three posts have, therefore, been made permanent and the resulting cost met from the provision made for the purpose.

ITEM 23. Menial establishment for the Grant Medical College Hostel.

Expenditure sanctioned in 1930-31	Rs.	372
Annual average cost	,,	852

Remarks.—The recovery of the full economic rent from the resident students of the Grant Medical College was sanctioned in January 1930. This brought in its wake a representation from the students that certain expenditure on account of the menial staff, etc., for the hostel, which used to be debited to the Hostel Fund formed in 1915 and maintained solely out of the contributions paid by the resident students, was not a legitimate charge on that Fund. The Surgeon General accordingly recommended that the expenditure on the following establishment should be borne by Government :—

1 Servant at Rs. 27 per mensem.

1 Mali at Rs. 22 per mensem.

1 Sweeper at Rs. 22 per mensem.

The proposal was sanctioned with effect from 24th September 1930 and the extra expenditure entailed will be met from savings under some other item or items.

	Rs.
Grand Total—32, Medical (Transferred)	3,521

34, AGRICULTURE (*Transferred*).

ITEM 24. Entertainment of extra establishment in the office of the Chief Agricultural Officer in Sind.

Expenditure sanctioned in 1930-31	Rs.	1,200
Annual average cost	,,	3,948

Remarks.—The office establishment of the Deputy Director of Agriculture in Sind consisted of one head clerk on Rs. 150—5—200, three clerks on Rs. 30—5/2—80, one naik on Rs. 21 and three peons on Rs. 17 per mensem each. In order to carry out the agricultural development in Sind on the broad lines indicated in the White Paper "Sind and the Lloyd Barrage", the Chief Agricultural Officer took charge of the Agricultural Department in Sind with effect from 1st June 1930. The range of his duties is very wide as he has to direct and control the scientific and practical agricultural work which will be undertaken in Sind. The establishment mentioned above was inadequate to deal with the increased work in the office. With the transfer of the financial administration of the Sakrand Agricultural Research Station to the Chief Agricultural Officer and in view of the large expenditure on agricultural development, the accounts work has increased and it was necessary to have an accounts clerk. A stenographer who will also act as camp clerk and an additional typist were also essential. It was therefore necessary to sanction the following extra staff for the office :—

One Accounts Clerk on Rs. 85—5/2—100.

One Stenographer on Rs. 105—5—125.

One Clerk (Typist) on Rs. 30—5/2—80.

One peon on Rs. 17.

The staff will be eligible for the Karachi local allowance. As there was no telephone connection in the office, an expenditure of Rs. 225 was allowed for the installation of a telephone while an additional grant of Rs. 160 was allowed for contingencies. The extra charge for 3 months in the current year will be met from the grants at the disposal of the Chief Agricultural Officer in Sind.

	Rs.
Grand Total—34, Agriculture (Transferred)	1,200

ITEM 25. Increase in the pay of the Industrial Chemist.

Expenditure sanctioned in 1930-31	Rs.	350
Annual average cost	,,	300

Remarks.—The post of an Industrial Chemist was created in the Industries Department from 1st August 1929 and Dr. M. S. Patel, M.Sc., Ph.D., was appointed to it on a salary of Rs. 300 per mensem on probation for one year. It was also arranged that during his probationary period the Chemist should work in consultation with Dr. Meldrum of the Royal Institute of Science, Bombay, for which the latter was given an honorarium of Rs. 50 per mensem. The probationary period fixed in Dr. Patel's case terminated on 31st July 1930. It is considered essential, however, for the Department of Industries to have the services of an able Industrial Chemist to deal with enquiries involving knowledge of technical and applied chemistry. The period of the post has accordingly been extended up to 29th February 1932 and Dr. Patel whose work has been found to be satisfactory and useful to the department has been allowed to continue in this post. In view of the experience gained by Dr. Patel, it was considered not necessary now for the Chemist to work in consultation with Dr. Meldrum and consequently the allowance of Rs. 50 per mensem granted to the latter was discontinued. In view of the experience gained by Dr. Patel and of the very satisfactory work which he has been doing, Government have increased his pay from Rs. 300 to Rs. 350 per mensem, with effect from 1st August 1930. It will be noticed that the extra expenditure of Rs. 350 during the current financial year on account of the increase in Dr. Patel's pay has been counterbalanced by the saving of an equal amount by the discontinuance of the honorarium formerly granted to Dr. Meldrum.

	Rs.
Grand Total—35. Industries (Transferred)	350

41, CIVIL WORKS (Partly Reserved and partly Transferred).

ITEM 26. Appointment of Mr. H. B. Shivdasani, B.E., B.Sc., as probationary temporary Assistant Engineer on Rs. 150 per mensem in the Indus Right Bank Circle.

Expenditure sanctioned in 1930-31	.. Rs.	1,000
Annual average cost	.. ,,	1,800

Remarks.—Owing to the retirement and transfer of certain Assistant Engineers there was a paucity of officers in the Indus Right Bank Circle. Out of 25 sub-divisions, 12 sub-divisions were being held by subordinates. The starting of Kalri Remodelling Works was expected to involve a further depletion of sub-divisional establishment. In these circumstances Mr. H. B. Shivdasani was appointed as probationary temporary Assistant Engineer on Rs. 150 per mensem. He is to continue as such till there is a vacancy of a temporary Assistant Engineer and his services are liable to be dispensed with, with the usual notice of one month.

	Rs.
Grand Total—41, Civil Works (Partly Reserved and Transferred) ..	1,000

42. BOMBAY DEVELOPMENT SCHEME.

ITEM 27. Entertainment of an additional clerk under the Collector of Bombay for accounting and collection work of rents of Development Department Chawls.

	Rs.
Expenditure sanctioned in 1930-31	864
Annual average cost	1,120

Remarks.—The work in connection with the management of the Industrial Housing Scheme was transferred to the Collector of Bombay on 1st May 1929. It was first entrusted to one of the supervising clerks (accountant) in the Collector's office as a tentative measure and the Collector was asked to submit his proposals for the entertainment of an additional clerk after experience had been gained of the additional work taken over by his office. The Collector reported in April 1930 that it was difficult for the accountant to cope with the work in addition to his other duties without the assistance of an extra clerk. Sanction was therefore accorded to the entertainment of an additional clerk on the scale of Rs. 60—4—100—3—160 from 1st June 1930. An experienced clerk from the retrenched staff of the Development Department was appointed to this post. As he had rendered continuous service in the Development Department of the Secretariat for nine years his initial pay in the grade of Rs. 60—4—100—3—160 was fixed at Rs. 96. The appointment is temporary like the other establishment of the Industrial Housing Scheme. The expenditure was met from the provision for extra establishment (Chawls section).

	Rs.
Grand Total—42, Bombay Development Scheme (Reserved) ..	864
Grand Total of all Heads charged to Revenue	21,299

H 924—37

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1932-33

CONTENTS

	PAGES
EXPLANATORY STATEMENTS AND DIAGRAMS—	
Illustrative Graphs	v, xi, xvii
Statement I. Ordinary Revenue—Adjusted figures on comparable basis	viii & ix
Statement II., Expenditure charged to Revenue—Adjusted figures on comparable basis	xiv & xv
STATEMENT OF ACCOUNTS FOR FIVE YEARS ENDING 1930-31, BUDGET AND REVISED ESTIMATES FOR 1931-32 AND BUDGET ESTIMATES FOR 1932-33 ...	1-7
STATEMENT SHOWING ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT	8
STATEMENT OF OUTSTANDING DEBT	9
STATEMENT OF NET BURDEN OF DEBT CHARGES ...	10
SCHEDULE OF DEMANDS	11-12
INTRODUCTORY NOTE	13-14
MEMORANDUM EXPLANATORY OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE—	
II, Taxes on Income	15
III, Salt	16
V & 5, Land Revenue	17-18
VI & 6, Excise	19-20
VII & 7, Stamps	21-22
VIII & 8, Forest	23-24
8A, Forest Capital Outlay	25
IX & 9, Registration	26
IX-A & 9-A, Scheduled Taxes	27-33
XIII, XIV & 14, 15, Irrigation receipts, Interest on debt and maintenance charges including extensions and improvements of non-capital works	34-41
XVI & 19, Interest	42-45
20, Interest on Other Obligations	46
21, Appropriation for Reduction or Avoidance of Debt ...	47
22, General Administration	48-50
XVII & 24, Administration of Justice	51-52
XVIII & 25, Jails and Convict Settlements	53-54
XIX & 26, Police	55-57
27, Ports and Pilotage	58
30, Scientific Departments	59
XXI & 31, Education	60-63
XXII & 32, Medical	64-66
XXIII & 33, Public Health	67-68
XXIV & 34, Agriculture	69-70

CONTENTS

	PAGES
XXV & 35, Industries	71
XXVI & 37, Miscellaneous Departments	72-74
XXX & 41, Civil Works	75-79
XXXI & 42, Bombay Development Scheme	80-83
XXXII, Transfers from Famine Relief Fund and 43, Famine ...	84-85
XXXIII & 45, Superannuation	86-87
45-A, Commutation of Pensions financed from Ordinary Revenue	88
XXXIV & 46, Stationery and Printing	89-90
XXXV & 47, Miscellaneous	91-93
XL, Extraordinary Receipts	94
Expenditure under the control of the Secretary of State ...	95
Receipts and Expenditure in England under the control of the High Commissioner	96-97
52-A, Forest Capital Outlay	98
55, Construction of Irrigation Works	99-171
56-A, Capital Outlay on Improvements of Public Health ...	172
59, Bombay Development Scheme	173
60, Civil Works	174
60-B, Payments of Commuted Value of Pensions	175
Debt, Deposits and Advances	176-184
MEMORANDUM EXPLANATORY OF THE FIGURES OF CAPITAL EXPENDITURE AND RECEIPTS RELATING TO THE BOMBAY DEVELOPMENT SCHEME	185-193
STATEMENT OF NEW ITEMS INCLUDED IN THE ESTIMATES OF EXPENDITURE	195-220
LIST OF NEW MAJOR WORKS	221-223
STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT	225-235

The statements and illustrative graphs have this year been prepared on a revised basis for reasons which have been set out in the Introductory Note. Statement A shows actual account figures. For various reasons, mainly changes of accounts classification, the figures of different years in that statement are not always comparable one with the other. And Statements I and II have therefore been prepared eliminating the effect of such changes so that the expenditure and revenue of each year since the introduction of the Reforms may be more strictly comparable. The following are the main changes which have been effected : some minor factors are referred to in the footnotes :—

(1) Until the year 1924-25 the contribution to the Central Government was shown as a deduction from revenue and thereafter as an addition to expenditure. In the adjusted statement II it has been shown throughout as an addition to expenditure.

(2) Receipts from the Development head XLII have now been included as revenue throughout. Revenue accounts for development schemes were first opened in 1927-28. Until that year all revenue receipts, including the cotton cess, had been included in the capital accounts only. The true revenue has now been included thoughout against the head XXXI.

(3) From the year 1928-29 recoveries have been shown as revenue instead of as deductions from the expenditure. The total difference amounted up to that time to about 21 lakhs, and it has been assumed that this figure may be applied to subsequent years ; therefore this figure has been deducted from the expenditure in statement II.

(4) In 1925-26 the cost price of opium supplied to Local Governments was added to both sides of the accounts under the head 6-Excise. The figures have now been deducted from all years.

(5) There have been several interchanges in the record of expenditure between the heads 5-Land Revenue and 22-General Administration. For convenience, these two heads have now been added together.

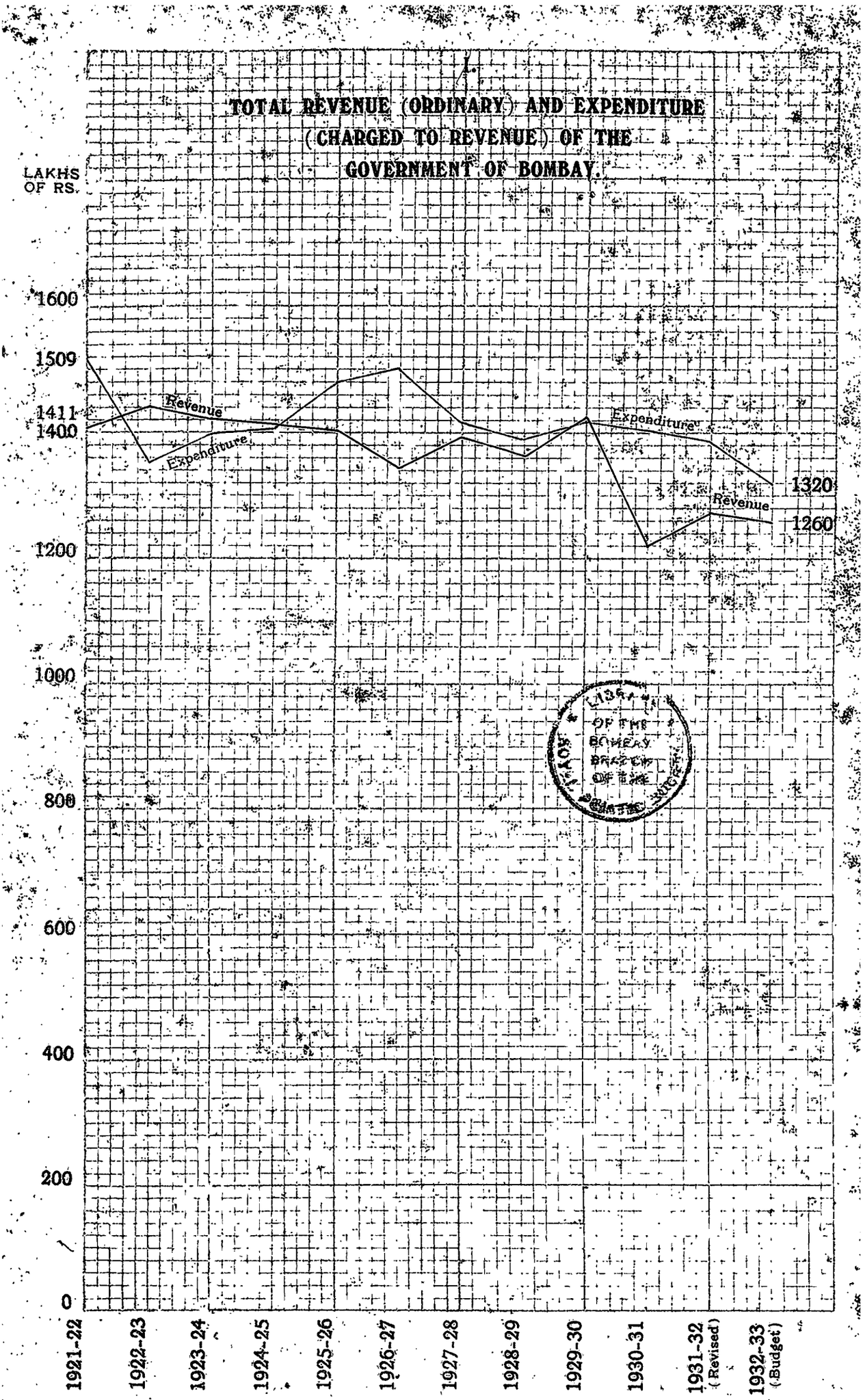
(6) In the early days of the Development Department joint borrowings were entered into by the Government of Bombay and the three corporations of the Bombay City, namely, Improvement Trust, Port Trust and the Municipality. The debt charges of the three corporations are passed through the provincial accounts under the heads "XVI" and "19". They thus unduly swell the budget on both sides and have for comparative purposes been omitted.

(7) The miscellaneous adjustments between Central and Provincial in the early years of the Reforms have been excluded.

(8) An item of about 15 lakhs has since 1928-29 been transferred to the credit of XIV-Irrigation from V-Land Revenue. The same adjustment has been made in the earlier years also.

(9) Grants-in-aid to Local Bodies for public works which since 1927-28 are shown under 41-Civil Works have been transferred to this head for previous years also.

TOTAL REVENUE (ORDINARY) AND EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

G.P.Z.O. Poona, 1932.

STATEMENT

ORDINARY

Adjusted figures on

Heads of Revenue.		1921-22	1922-23.	1923-24	1924-25
II—Taxes on Income		1,14·6	3·0	... ..	.....
V—Land Revenue		5,31·4	5,42·7	4,92·9	5,00·5
VI—Excise		3,42·7*	4,22·8	4,34·6	4,43·0
VII—Stamps		1,64·4	1,76·6	1,79·9	1,78·1
VIII—Forest		74·9	70·4	71·5	73·1
IX—Registration		13·3	13·0	12·9	12·5
IX-A—Scheduled Taxes		.....	2·7	9·4	9·0
XIII—Irrigation Works for which capital accounts are kept.	Total Revenue ...	76·1	96·2	1,03·4	1,11·0
	Working expenses	–41·7	–43·9	–50·1	–58·4
	Net	34·4	52·3	53·3	52·6
XIV—Works for which no capital accounts are kept		17·3	17·0	16·7	16·7
XVI—Interest		17·1	22·1	19·9	15·7
XVII—Administration of Justice		10·7	13·9	14·8	15·1
XVIII—Jails and Convict Settlements		4·6	4·8	5·2	4·6
XIX—Police		2·4	7·7	5 9	5·0
XX—Ports and Pilotage		0·4	0·4	.....	.....
XXI—Education		7·7	9·6	10·0	11·2
XXII—Medical		5·7	6·5	6·5	6·8
XXIII—Public Health		0·2	4·8	8·4	5·7
XXIV—Agriculture		2·9	3·5	3·6	3·4
XXV—Industries		0·2	0·4	.....	.....
XXVI—Miscellaneous Departments		1·1	1·2	2·0	2·0
XXX—Civil Works		20·9	16·4	17·9	15·4
XXXI—Bombay Development Scheme		20·5	27·9	28·4	24·3
XXXII—Transfers from Famine Relief Fund ...		.....	.....	.....	.....
XXXIII—Receipts in aid of Superannuation ...		9·4	13·9	14·5	14·1
XXXIV—Stationery and Printing		2·3	2·9	2·7	2·4
XXXV—Miscellaneous		11·5	6·3	14·3	7·3
XL—Extraordinary Receipts		.....	.....	.....	.....
Deduct—Recoveries shown as revenue instead of as deductions from expenditure.**		.....	.....	.....	.....
Grand Total ...		14,10·6	14,42·5	14,25·3	14,18·1

* Part of the excise receipts properly creditable

† Does not include 13 lakhs provided under "Working expenses," for Lloyd Barrage.

‡ The decrease under "XIX-Police" in 1931-32 and onwards is due to the transfer of

§ The increase under "XXIII-P. H." is due to the transfer of receipts amounting to about 4·8 lakhs under

¶ Excludes 15 lakhs from sale of lands under the Barrage.

|| This includes 16 lakhs received as an interest-free loan from the Petrol Fund

** *N.B.*—This explains the sudden rise in this year under certain heads.

I.

REVENUE.

Comparable basis.

(Lakhs of Rupees)

1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32 Revised.	1932-33 Budget.
.....	.....	.....	.....	.....	.....	.....	.....
5,25·1	4,50·9	5,07·2	4,84·7	4,79·6	4,74·5	4,86·9	4,88·5
3,95·0	3,97·2	3,84·1	3,83·4	4,00·2	2,97·4	3,05·6	3,30·3
1,76·3	1,67·6	1,75·4	1,68·4	1,77·2	1,58·1	1,47·7	1,49·0
75·3	76,6	72·9	73·4	79·8	52·2	59·2	56·5
12·8	12·0	11·8	11·6	12·8	10·9	10·9	11·0
15·3	19·6	21·2	21·5	20·1	16·4	21·6	22·0
1,00·5	1,09·0	1,04·0	1,18·2	97·9	79·0	72·3	72·3
– 59·2	– 60·7	– 61·9	– 68·9	– 68·2	– 62·7	– 46·1	– 49·6†
41·3	48·3	42·1	49·3	29·7	17·3	26·2	22·7
16·8	17·0	16·9	16·4	17·1	15·9	15·2	15·3
14·8	25·1	21·3	13·6	13·9	17·2	14·3	12·6
16·5	17·9	14·8	15·5	17·3	17·4	17·5	17·5
5·0	5·7	6·0	5·4	5·5	4·5	4·6	4·8
7·9	7·8	2·8	11·1	12·8	21·3	8·4‡	8·1
.....	.....	.....	.....	.....	.....	.....	.....
10·5	10·9	11·1	11·9	16·6	15·3	15·4	14·4
6·6	5·5	5·9	13·7	14·2	13·9	13·9	15·4
6·1	6·3	6·4	13·9	11·7	12·3	13·2	17·4§
3·2	3·0	2·7	3·5	3·6	3·2	3·3	3·7
.....	0·1	0·1	0·1	.....	.....	.....	0·1
2·0	2·0	1·8	1·8	1·8	1·8	14·8‖	14·8
16·1	16·4	17·0	20·7	20·3	20·5	36·5‖	19·0
28·0	25·5	26·4	26·7	32·6	29·6	29·7	24·5§
.....	.....	9·8	16·2	50·4	10·7	14·9	18·6
14·6	15·3	14·7	15·4	23·1	14·3	13·4	12·2
3·7	4·0	3·7	4·5	4·3	4·0	3·8	3·5
9·3	10·7	5·7	2·7	5·1	4·9	4·1	3·0
.....	2·6	7·9	2·6	3·7	7·9	8·8	0·8¶
.....	.....	.....	– 21·9	– 21·9	– 21·9	– 21·9	– 21·9
14,02·2	13,47·8	13,94·2	15,66·5	14,30·9	12,19·6	12,68·8	12,59·8

to this year were credited in the previous year.

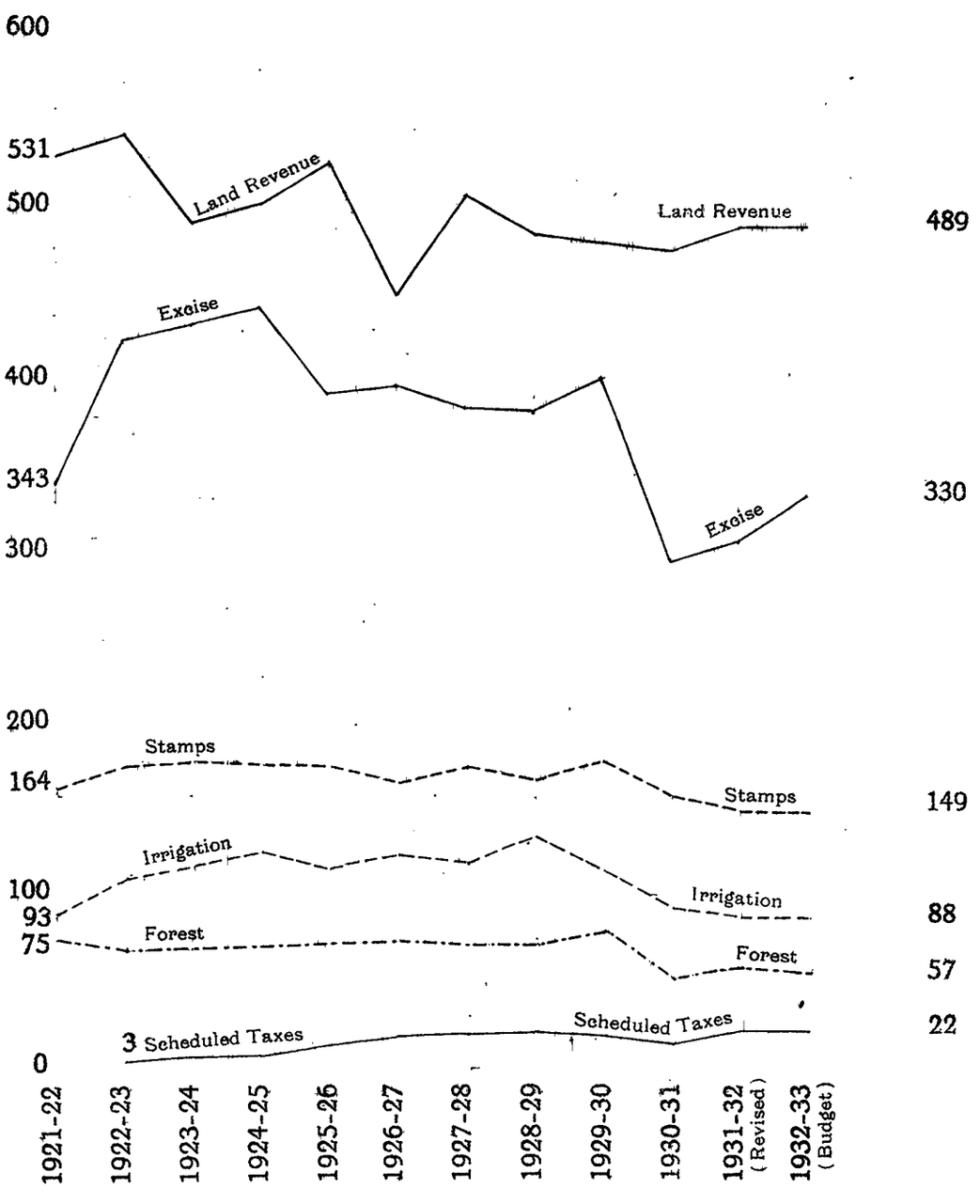
receipts from inspection of motor vehicles to the head "XXVI-Miscellaneous Departments."

"Ambarnath and Salsette Water Supply Schemes" from the head "XXXI-B. D. Scheme."

eventually to be repaid, and treated as a special addition to revenue.

II.

CHIEF ITEMS OF REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY.



G.P.Z.O. Poona, 1932.

STATEMENT

EXPENDITURE CHARGED

Adjusted figures on

Heads of Expenditure.	1921-22.	1922-23.	1923-24.	1924-25.
2—Taxes on Income	1·7	.....	.....	.....
*5—Land Revenue and "22—General Administration."	2,83·7	2,81·3	2,81·2	2,81·4
6—Excise	28·7	32·8	35·3	40·2
7—Stamps	3·5	3·6	3·9	0·9
8—Forest	50·0	39·7	43·6	43·0
8-A—Forest Capital Outlay	.....	.....	...	.....
9—Registration	6·7	7·4	6·7	6·8
9-A—Scheduled Taxes	.....	.....	0·2	0·2
14—Interest on works for which capital accounts are kept.	39·5	42·7	49·2	57·2
15—Other Revenue expenditure financed from ordinary Revenue.	42·8	30·1	21·1	34·4
15(1)—Other Revenue expenditure financed from Famine Relief Fund.	.....	.....	.....	.....
16—Construction of Irrigation Works	41·9†	.....	30·0	.....
19—Interest on Ordinary Debt	26·4	41·8	62·7	73·0
20—Interest on other obligations	.....	.....	.....	.....
21—Reduction or Avoidance of Debt	9·4	9·4	9·4	11·9
24—Administration of Justice	70·1	65·6	68·9	71·4
25—Jails and Convict Settlements	31·3	26·6	24·7	26·0
26—Police	1,90·6	1,72·4	1,66·7	1,69·0
27—Ports and Pilotage	1·5	1·7	0·4	0·2
30—Scientific Departments	1·3	0·8	0·7	0·7
31—Education	1,71·7	1,71·1	1,91·8	1,84·0
32—Medical	45·1	44·4	43·2	43·9
33—Public Health	28·8	17·4	19·4	22·3
34—Agriculture	29·3	23·4	23·8	26·1
35—Industries	7·6	2·7	1·5	0·2
37—Miscellaneous Departments	4·5	4·8	5·9	4·8
41—Civil Works	2,03·0	1,14·3	1,08·9	1,02·9
42—Bombay Development Scheme‡	.....	.....	.....	.....
43—Famine Relief	27·3	63·5	33·6	57·2
45—Superannuation Allowances etc.	48·5	52·5	57·8	50·9
46—Stationery and Printing	22·5	15·2	15·8	11·4
47—Miscellaneous	23·6	10·8	11·6	11·6
51—Contributions to the Central Government by Provincial Governments.	56·0	56·0	56·0	56·0
Expenditure in England	12·1	19·4	22·6	24·3
Deduct—Recoveries shown as revenue instead of as deductions from expenditure.	.....	.....	.....	.....
Total expenditure charged to Revenue ...	15,08·9	13,51·2	13,96·5	14,11·6

* A number of changes in accounts classification were effected between these two heads under instructions from of comparison.

† Financed from Famine Contribution.

‡ The head "42-Bombay Development Scheme" was opened in 1927-28 for all schemes of the Development Department except the Back Bay Scheme which is shown under the capital head "59". It also includes the

§ Excludes 15 lakhs from sale of lands under the Barrage earmarked for payment of interest under this

II.

TO REVENUE.

Comparable basis.

(Lakhs of Rupees).

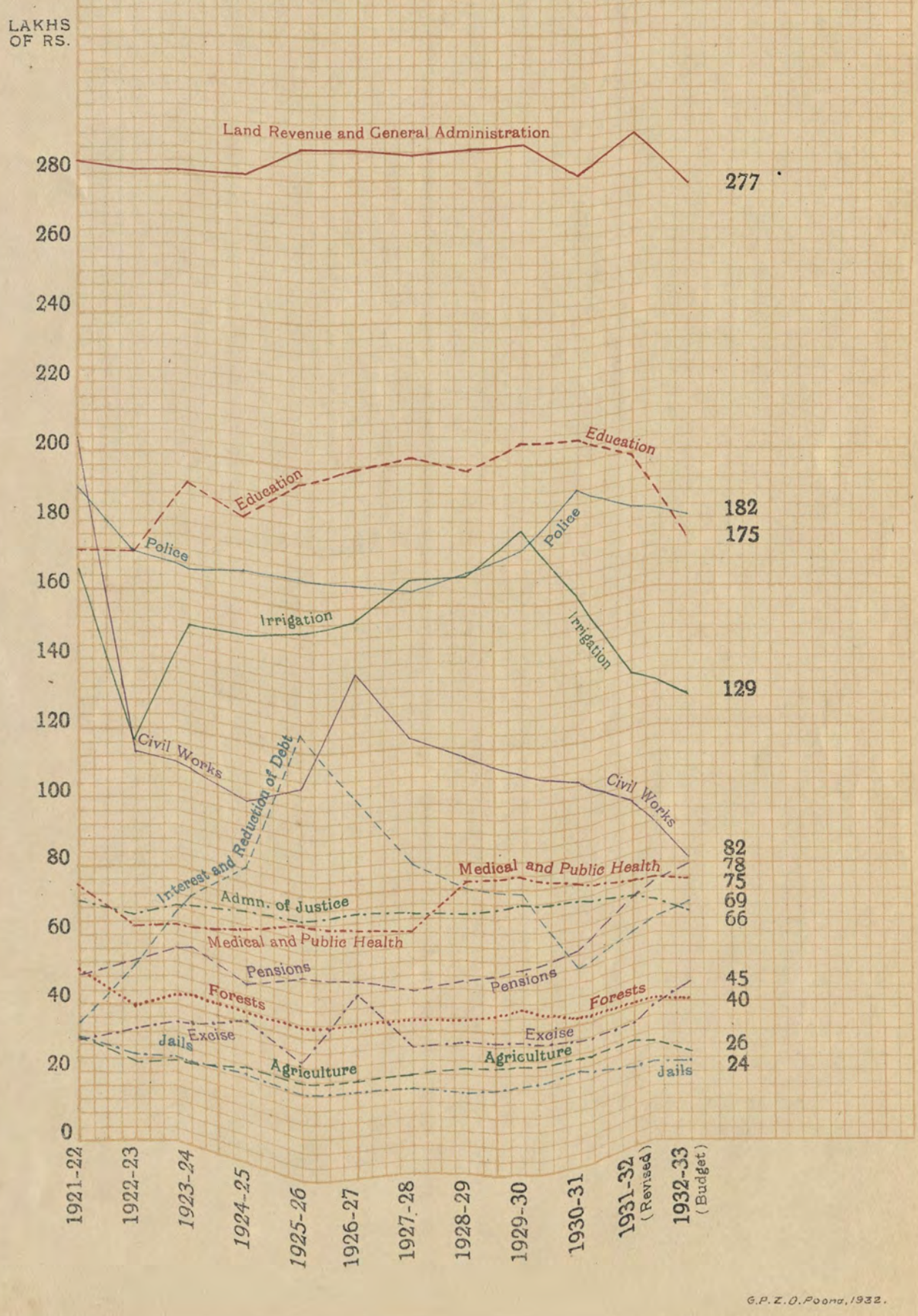
1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32 Revised.	1932-33 Budget.
.....	.....	.....	.....	.....	.....	.....	.....
2,89·1	2,88·6	2,86·9	2,88·2	2,90·0	2,81·1	2,90·8	2,76·5
33·8	51·8	35·8	37·4	36·6	34·7	35·0	45·2
1·4	1·8	1·3	2·7	2·7	2·4	2·4	2·4
40·9	41·4	40·6	41·3	43·3	40·7	40·3	39·1
2·0	2·2	2·4	2·3	2·2	1·8	0·6	1·3
6·7	6·7	6·5	6·6	6·7	6·4	6·4	6·5
0·2	0·2	0·2	0·2	0·2	0·2	0·3	0·3
62·4	54·1	51·8	55·5	78·1	68·1	59·5	60·6§
31·8	24·3	30·1	23·5	17·2	24·7	16·8	6·2
.....	7·1	10·3	10·0	17·0	6·9	13·4	12·4
.....	10·0	10·0	10·0	.....	.....	.....	.....
1,07·8	90·7	73·6	67·4	65·7	42·6	47·1	64·3
.....	.....	.....	.....	1·0	2·1	3·2	2·9
18·2	16·1	14·7	12·9	14·1	14·7	15·3	5·0
72·7	74·1	73·3	72·9	75·3	74·6	71·8	65·9
25·3	24·7	24·3	23·7	24·4	27·5	23·5	23·7
1,69·4	1,67·1	1,64·8	1,69·7	1,76·0	1,92·2	1,84·7	1,81·3
0·2	0·2	0·2	0·2	0·2	0·1	0·1	0·1
0·8	0·6	0·6	0·8	0·9	0·9	0·9	0·9
1,95·8	1,99·6	2,01·9	1,97·8	2,06·2	2,06·4	1,99·1	1,74·5
47·2	49·9	46·4	58·3	54·3	53·5	51·9	49·1
24·6	20·0	21·8	28·5	29·1	26·7	24·6	25·6
26·3	26·9	27·4	29·5	30·4	30·0	29·6	25·6
0·7	0·9	0·7	0·8	1·1	1·2	1·3	3·7
4·5	4·3	4·3	4·5	4·5	4·3	5·2	5·1
1,10·3	1,41·1	1,22·6	1,17·3	1,12·1	1,08·6	97·4	82·1
.....	.....	21·8	28·7	28·2	42·9	45·3	35·6
53·6	46·5	23·0	1·4	6·0	2·1	0·1	.....
56·3	55·7	51·9	54·3	56·7	61·2	71·6	77·9
12·8	15·5	13·9	15·0	13·8	13·8	13·8	13·4
17·5	13·8	7·9	9·9	6·4	10·7	8·3	11·9
34·0	28·0	.....	.....	.....	.....	.....	.....
31·5	92·6	37·3	42·3	40·2	38·9	40·6	41·1
.....	.....	.....	−21·0	−21·0	−21·0	−21·0	−21·0
14,78·4	14,96·5	14,14·2	13,97·7	14,19·2	14,01·1	13,79·9	13,19·8

the Auditor General and hence the figures of expenditure under these two heads are grouped together for purposes

Department on which capital expenditure was complete. Since 1926-29 it includes all schemes of the Development interest charges on all the schemes except the Back Bay Scheme.
head.

III.

CHIEF ITEMS OF EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



G.P.Z.O.Poona, 1932.

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE FIVE YEARS ENDING 1930-31,

BUDGET AND REVISED ESTIMATES FOR 1931-32

AND

BUDGET ESTIMATES FOR 1932-33

No. of Account Head	Heads of Revenue.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Budget.	1931-32, Revised Estimates.	1932-33, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
II	Taxes on Income	...	...	...	...	...	...	...	.....
III	Salt	...	...	...	...	...	...	20	.....
V	Land Revenue	4,66,95	5,28,19	4,84,68	4,79,63	4,74,45	5,05,96	4,86,92	4,88,48
VI	Excise	4,09,39	3,96,20	3,92,26	4,07,89	3,04,35	3,12,40	3,10,96	3,35,79
VII	Stamps	1,67,57	1,75,40	1,68,39	1,77,15	1,58,06	1,57,21	1,47,70	1,48,97
VIII	Forest	76,56	72,94	73,43	79,75	52,24	71,06	59,16	56,50
IX	Registration	12,04	11,82	11,75	12,33	10,89	13,27	10,96	11,00
IX-A	Scheduled Taxes	19,55	21,20	21,52	20,12	16,89	18,14	21,55	21,97
	Total ...	14,52,06	12,00,75	14,52,03	11,76,87	10,16,36	10,78,04	10,37,45	10,62,71
	Irrigation, Navigation, Embankment and Drainage Works.								
XIII	Works for which capital accounts are kept.	48,27	42,09	49,30	29,65	17,26	59,92	26,16	9,71
XIV	Works for which no capital accounts are kept.	97	86	16,42	17,15	15,86	16,02	15,22	15,30
	Total ...	49,24	42,95	65,72	46,80	33,12	75,94	41,38	25,01
	Debt Service.								
XVI	Interest ...	1,68,13	1,58,27	1,51,52	1,45,86	1,47,23	1,43,44	1,45,11	1,44,51
	Total ...	1,68,13	1,58,27	1,51,52	1,45,86	1,47,23	1,43,44	1,45,11	1,44,51
	Civil Administration.								
XVII	Administration of Justice ...	17,89	14,76	15,52	17,38	17,37	18,40	17,52	17,54
XVIII	Jails and Convict Settlements ...	5,65	6,01	5,41	5,49	4,51	4,58	4,59	4,78
XIX	Police	7,77	7,28	11,10	11,75	21,26	8,72	8,44	8,07
XX	Ports and Pilotage	...	...	...	...	...	...	...	.....
XXI	Education	10,85	11,07	11,86	16,59	15,82	14,62	15,35	14,37
XXII	Medical	5,46	5,86	13,74	14,22	13,87	13,35	13,98	15,42
XXIII	Public Health	6,35	6,43	13,20	11,74	12,38	13,68	13,20	17,38
XXIV	Agriculture	3,01	2,74	3,49	3,55	3,24	3,82	3,30	3,65
XXV	Industries	7	5	6	4	4	5	4	12
XXVI	Miscellaneous Departments ...	2,05	1,84	1,83	1,80	1,83	13,86	14,84	14,78
	Total ...	59,10	56,04	76,91	82,51	89,77	91,03	91,21	96,11
	Civil Works.								
XXX	Civil Works	16,38	17,05	20,71	20,34	23,50	57,79	58,24	34,02
XXXI	Bombay Development Scheme...	...	17,65	18,00	32,59	29,56	28,63	29,69	24,48
	Total ...	16,38	34,70	38,71	52,93	53,06	86,42	87,93	58,50
	Miscellaneous.								
XXXII	Transfers from Famine Relief Fund	...	9,75	16,21	50,44	10,73	13,68	14,83	13,63
XXXIII	Receipts in aid of Superannuation	12,84	14,67	15,39	23,10	14,30	14,02	13,42	12,19
XXXIV	Stationery and Printing ...	3,98	3,68	4,58	4,26	3,97	4,04	3,80	3,58
XXXV	Miscellaneous	10,72	5,72	2,74	5,18	4,92	3,09	4,06	3,01
	Total ...	34,54	33,82	38,87	82,98	33,92	34,83	36,11	32,36
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.								
XXXIX	Contribution to the Central Government by Provincial Government.	...	...	...	...	...	...	...	.....
XXXIX-A	Miscellaneous Adjustments between the Central and Provincial Governments.	4,08	4	...	...	...	...	...	.....
	Provincial revenue in England—High Commissioner.	...	1	2	10	31	1	8	1
	Total ...	4,08	5	2	10	31	1	8	1
	Extraordinary Items.								
XL	Extraordinary Receipts ...	2,58	7,91	1,96	3,56	706	10,71	8,77	15,80
	Total Revenue ...	14,86,06	15,34,49	15,25,74	15,91,56	13,80,85	15,20,47	14,48,04	14,85,01

No. of Account Head.	Heads of Revenue.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Budget.	1931-32, Revised Estimates	1932-33, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Capital Account not charged to Revenue.								
XLII	Bombay Development Scheme ...	25,46	8,70	8,70	...	...	...	...	.....
	Total ...	25,46	8,70	8,70	...	...	...	...	.....
	Debt Heads.								
	Deposits and Advances—								
	Famine Relief Fund ...	46,95	20,27	8,94	10,73	11,90	13,43	14,59	13,55
	Transfers from Famine Relief Fund	...	...	24,02	26,39	30,11	...	...	.....
	Appropriation for Reduction or Avoidance of Debt ...	19,29	18,42	20,87	23,05	24,56	26,73	30,10	17,11
	Miscellaneous Government Account	...	...	...	...	...	...	...	.....
	Suspense Account ...	1,11,00	1,25,91	1,21,16	1,26,00	1,47,71	...	...	.....
	Deposits of Depreciation Fund of Government Presses ...	62	79	1,39	58	55	60	48	.....
	Loans and Advances by Provincial Government ...	82,90	52,89	52,03	1,03,14	64,70	89,57	82,14	75,14
	Advances from the Provincial Loans Fund	2,61,98	2,90,58	4,17,34	10,80,89	4,38,26	4,66,18	4,66,18	4,41,13
	Subventions from the Central Road Development Account ...	...	...	...	...	25,60	16,00	16,00	15,00
	Grants made by the Imperial Council of Agricultural Research	...	...	...	...	...	...	61	10
	Depreciation Reserve Fund of Nasik Distillery	...	...	...	...	...	...	...	1,91
	Total, Debt Heads ...	5,22,74	5,08,86	6,45,75	13,70,78	7,43,39	6,12,51	6,10,10	5,63,94
	Total, Capital Receipts ...	5,48,20	5,17,57	6,54,45	13,70,78	7,43,39	6,12,51	6,10,10	5,63,94
	Total Receipts* ...	20,34,26	20,52,05	21,80,19	29,62,34	21,24,24	21,32,98	20,58,14	19,98,95
	Opening Balance ...	7,33,69	5,23,85	3,28,46	2,71,76	2,45.01	1,12,96	76,51	-37,26
	Grand Total ...	27,67,95	25,75,91	25,08,65	32,34,10	23,69,25	22,45,94	21,34,65	19,61,69

	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Budget.	1931-32, Revised.	1932-33, Budget.
Ordinary Revenue ...	14,86,06	15,34,49	15,25,74	15,91,56	13,80,85	15,20,47	14,48,04	14,35,01
Capital Receipts ...	5,48,20	5,17,57	6,54,45	13,70,78	7,43,39	6,12,51	6,10,10	5,63,94

No. of Account Head.	Heads of Expenditure.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Budget Estimates.	1931-32, Revised Estimates.	1932-33, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Direct Demands on Revenue.									
5	Land Revenue (Reserved) ...	65,71	66,48	64,77	66,09	64,94	68,28	71,25	66,86	5
6	Excise (Transferred)	64,02	47,95	46,32	44,25	41,68	41,35	40,41	50,72	6
7	Stamps (Reserved)	1,75	1,32	2,67	2,65	2,42	2,58	2,42	2,44	7
8	Forest (Transferred)	41,40	40,58	41,25	43,28	40,66	41,68	40,30	39,09	8
8A	Forest Capital Outlay (Transferred) ...	2,22	2,44	2,33	2,22	1,76	1,38	64	1,29	8A
9	Registration (Transferred) ...	6,66	6,58	6,55	6,65	6,38	6,71	6,40	6,43	9
9A	Scheduled Taxes (Reserved) ...	19	20	20	21	21	21	31	33	9A
	Total ...	1,81,95	1,65,50	1,64,09	1,65,35	1,58,05	1,62,19	1,61,73	1,67,21	
	Reserved ...	67,65	68,00	67,64	68,95	67,57	71,07	73,98	69,63	
	Transferred ...	1,14,30	97,50	96,45	96,40	90,48	91,12	87,75	97,58	
	Irrigation Revenue Account.									
14	Interest on Works for which capital accounts are kept—Irrigation Works (Reserved).	54,08	54,75	55,52	78,06	68,09	59,26	59,54	75,64	14
15	Other Revenue Expenditure Financed from Ordinary Revenues (Reserved)—									
	A. Irrigation Works (P. W.) ...	23,68	29,34	22,72	16,38	23,73	21,07	15,25	5,70	15A
	B. Navigation, Embankment and Drainage Works (P. W.).	41	56	59	52	66	49	48	49	15B
	A. Irrigation Works (Civil) ...	22	24	22	26	33	13	1,04	4	15A
15 (1)	Other Revenue Expenditure Financed from Famine Fund (Reserved).	7,11	10,31	10,00	17,02	6,92	10,22	13,39	12,40	15(1)
	Total (Reserved) ...	85,50	95,20	89,65	1,12,24	99,73	91,17	89,70	94,27	
	Irrigation Capital Account (charged to Revenue).									
16	Construction of Protective Irrigation Works (Reserved)—									
	A. Financed from Famine Relief Fund.	10,00	10,00	...	...	...	...	...	...	16A
	B. Financed from Ordinary Revenues.	...	...	10,00	....	...	...	...	...	16B
	Total (Reserved) ...	10,00	10,00	10,00	...	...	...	...	...	
	Debt Services.									
19	Interest on Ordinary Debt (Reserved).	2,33,68	2,10,64	2,05,37	1,98,68	1,72,55	1,69,81	1,77,94	1,96,32	19
20	Interest on other obligations, (Reserved).	...	...	...	96	2,07	3,17	3,17	2,88	20
21	Reduction or Avoidance of Debt (Reserved).	16,13	14,74	12,94	14,09	14,66	15,30	15,33	4,95	21
	Total (Reserved) ...	2,49,81	2,25,38	2,18,31	2,13,73	1,89,28	1,88,28	1,96,44	2,04,15	

No. of Account Head.	Heads of Expenditure.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Budget Estimates.	1931-32, Revised Estimates.	1932-33, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Civil Administration.									
22	General Administration (Reserved) ...	2,21,28	2,18,77	2,21,82	2,22,31	2,15,31	2,26,61	2,18,05	2,08,23	22
23	General Administration (Transferred)	1,63	1,61	1,59	1,59	1,60	1,58	1,46	1,44	23
24	Administration of Justice (Reserved) .	74,05	73,25	72,92	75,33	74,64	74,80	71,77	65,89	24
25	Jails and Convict Settlements (Reserved).	24,74	24,26	23,69	24,37	27,47	25,01	23,50	23,73	25
26	Police (Reserved) ...	1,67,07	1,64,75	1,69,73	1,75,99	1,91,63	1,88,98	1,84,71	1,81,98	26
27	Ports and Pilotage (Reserved) ...	21	21	21	23	9	11	10	7	27
30	Scientific Departments (Transferred).	60	58	84	86	92	92	94	91	30
31	Education (Reserved)	6,76	6,75	6,91	6,84	6,64	6,68	6,56	6,43	31
31	Education (Transferred)... ...	1,92,88	1,95,11	1,99,91	1,99,32	1,99,71	1,94,99	1,92,52	1,68,05	31
32	Medical (Reserved)	6	5	4	6	4	6	6	6	32
32	Medical (Transferred)	49,85	46,37	53,26	54,24	53,54	52,23	51,79	49,00	32
33	Public Health (Transferred) ...	19,97	21,79	28,50	29,09	26,66	25,95	24,63	25,63	33
34	Agriculture (Transferred) ...	26,86	27,40	29,53	20,42	30,04	30,49	29,60	25,61	34
35	Industries (Transferred)	89	70	79	1,06	1,24	1,39	1,26	3,68	35
37	Miscellaneous Departments (Reserved)	4,13	4,06	4,30	4,29	4,14	5,00	4,98	4,80	37
37	Miscellaneous Departments (Transferred)	21	20	21	24	18	18	25	30	37
	Total ...	7,91,19	7,85,86	8,05,25	8,26,24	8,33,85	8,34,89	8,12,18	7,65,76	
	Reserved ...	4,98,30	4,92,10	4,99,62	5,09,42	5,19,96	5,27,25	5,09,73	4,91,14	
	Transferred ...	2,92,89	2,93,76	3,05,63	3,16,82	3,13,89	3,07,64	3,02,45	2,74,62	
	Civil Works.									
41	Civil Works (Reserved)	5,01	4,67	4,09	3,88	4,07	3,81	3,74	2,82	41
41	Civil Works (Transferred) ...	1,17,08	1,17,90	1,13,17	1,08,25	1,07,51	1,24,17	1,15,32	94,31	41
42	Bombay Development Scheme (Reserved).	...	24,79	28,71	28,16	42,88	47,20	45,31	35,64	42
	Total ...	1,22,09	1,47,36	1,45,97	1,40,29	1,54,46	1,75,18	1,64,37	1,32,77	
	Reserved ...	5,01	29,47	32,80	32,04	46,95	51,01	49,05	38,46	
	Transferred ...	1,17,08	1,17,89	1,13,17	1,08,25	1,07,51	1,24,17	1,15,32	94,31	
	Miscellaneous.									
43	Famine (Reserved)— A. Famine Relief	11,27	15,14	1,38	5,97	2,08	2,60	18	...	43-A
	B. Transfers to Famine Relief Fund	35,22	7,90	...	...	...	...	...	...	43-B
45	Superannuation Allowances and Pensions (Reserved).	55,74	51,88	54,33	56,66	61,17	63,24	71,55	75,71	45
45-A	Commutation of Pensions financed from ordinary revenues (Reserved).	...	...	...	...	...	...	...	2,23	45-A
46	Stationery and Printing, Partly (Reserved) and Partly (Transferred). — Reserved ...	13,72	12,20	13,33	11,98	12,35	13,72	12,07	11,69	46
	Transferred ..	1,76	1,66	1,64	1,77	1,49	1,70	1,70	1,70	46
47	Miscellaneous (Reserved) ...	10,49	4,16	6,09	3,29	3,36	2,99	2,99	6,60	47
47	Miscellaneous (Transferred) ...	22,33	3,69	3,36	3,10	7,19	5,60	5,33	5,31	47
	Total ...	1,50,53	96,68	80,63	82,77	87,64	89,25	93,77	1,03,24	
	Reserved ...	1,26,44	91,28	75,13	77,90	78,96	81,95	86,74	96,23	
	Transferred ...	24,09	5,35	5,50	4,87	8,68	7,30	7,03	7,01	

No. of Account Head.	Heads of Expenditure.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Budget Estimates.	1931-32, Revised Estimates.	1932-33, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.									
51	Contributions to the Central Government by Provincial Governments (Reserved).	28,00	...	...	...	...	...	...	...	51
51A	Miscellaneous adjustments between the Central and Provincial Governments (Reserved).	...	...	4,00	3	...	...	...	...	51-A
	Total ...	28,00	...	4,00	3	...	...	...	..	
	Reserved ...	28,00	...	4,00	3					
	Transferred ...	...	...	...	...					
	Extraordinary Items.									
52	Extraordinary Payments (Reserved) ...	...	...	...	...	...	...	...	...	52
	Total (Reserved) ...	...	...	...	...	...	...	...	...	
	Expenditure in England.									
	Secretary of State (Reserved) ...	4,90	1,65	5,83	4,08	3,22	2,96	3,43	2,79	...
	Secretary of State (Transferred) ...	11	6	4	...	...	17	7	4	...
	High Commissioner (Reserved) ...	20,11	24,89	26,49	25,91	26,68	27,97	28,51	28,64	...
	High Commissioner (Transferred) ...	10,49	10,73	9,94	10,19	9,00	9,67	8,58	9,62	...
	Total ...	32,61	37,33	42,30	40,18	38,90	40,77	40,59	41,09	
	Reserved ...	22,01	26,54	32,32	29,99	29,90	30,98	31,94	31,43	
	Transferred ...	10,60	10,79	9,98	10,19	9,00	9,84	8,65	9,66	
	Total Expenditure charged to Revenue.	16,51,68	15,63,26	15,59,60	15,80,83	15,61,91	15,81,73	15,58,78	15,08,49	
	Reserved ...	10,92,72	10,37,97	10,28,87	10,44,30	10,32,35	10,41,66	10,37,58	10,25,31	
	Transferred ...	5,58,96	5,25,29	5,30,73	5,36,53	5,29,56	5,40,07	5,21,20	4,83,18	
	Capital Account not charged to Revenue.									
52A	Forest Capital Outlay (Transferred) ...	...	...	...	...	...	...	...	...	52-A
55	Construction of Irrigation Works (Reserved).	2,07,19	2,57,61	2,96,05	3,03,23	3,71,15	4,04,77	3,67,23	2,52,26	55
56A	Capital outlay on improvement on Public Health (Transferred).	3,36	5,71	5,63	5,96	7,88	4,62	4,45	3,25	56-A
59	Bombay Development Scheme (Reserved).	44,98	8,88	23,78	−1,77	+2,05,89	−2,08	−5,11	−1,13	59
60	Civil Works not charged to Revenue (Transferred).	36,60	30,90	37,22	44,16	12,57	10,29	9,98	1,89	60
60A	Other Provincial Works not charged to Revenue (Reserved).	9,74	42	1	4	7	1	...	...	60-A
60B	Payment of Commuted value of Pensions (Reserved).	3,84	2,91	8,56	12,25	12,16	12,93	10,21	10,13	60-B
	Total ...	3,10,71	3,06,43	3,71,25	3,63,87	1,97,94	4,30,54	3,86,76	2,66,4	
	Reserved ...	2,65,75	2,69,82	3,28,40	3,13,75	1,77,49	4,15,68	3,72,33	2,61,26	
	Transferred ...	44,96	36,61	42,85	50,12	20,45	14,91	14,43	5,14	

No. of Account Head.	Heads of Expenditure.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Budget Estimates.	1931-32, Revised Estimates.	1932-33, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Debt, Deposits and Advances.									
	Reserved.									
	Miscellaneous Government Account...	...	...	3,44	3,67	3,91	4,17	4,17	4,44	...
	Famine Relief Fund	...	60,80	40,23	76,90	40,84	13,68	14,84	13,63	...
	Transfers from Famine Relief Fund.	...	...	...	2,00	4,23	6,21	6,21	6,50	...
	Suspense Account ...	1,10,84	1,25,94	1,22,02	1,26,60	1,46,61	...	...	...	...
	Appropriation for Reduction or Avoidance of Debt.	6	20	3	13	8	9	7	6	...
	Sinking Fund Investment Account ...	7,45	17,91	13,83	14,57	15,30	16,56	19,92	17,05	...
	Deposits of Depreciation Fund of Government Presses.	21	57	32	37	28	25	22	25	...
	Loans and Advances by Provincial Government.	92,67	92,75	60,18	49,08	35,46	27,24	61,76	56,48	...
	Advances from Provincial Loans Fund.	70,48	79,58	65,99	7,71,07	2,83,18	81,07	81,01	40,99	...
	Subventions from Central Road Development Account.	...	...	...	...	3,00	39,28	37,68	15,00	...
	Grants made by the Imperial Council of Agricultural Research.	...	...	...	...	...	...	49	10	...
	Depreciation Reserve Fund of Nasik Distillery.	...	...	...	...	...	...	...	30	...
	Total, Debt Heads (Reserved) ...	2,81,71	3,77,75	3,06,04	10,44,39	5,32,89	1,88,55	2,26,37	1,54,80	...
	Total, Capital Account not charged to Revenue.	5,92,42	6,84,18	6,77,29	14,08,26	7,30,83	6,19,09	6,13,13	4,21,20	...
	Reserved ...	5,47,46	6,47,57	6,34,44	13,58,14	7,10,38	6,04,18	5,98,70	4,16,06	...
	Transferred ...	44,96	36,61	42,85	50,12	20,45	14,91	14,43	5,14	...
	TOTAL, Disbursements ...	22,44,10	22,47,44	22,36,39	29,89,09	22,92,74	22,00,82	21,71,91	19,29,69	...
	Reserved ...	16,40,18	16,85,54	16,63,31	24,02,44	17,42,73	16,45,84	16,36,28	14,41,37	...
	Transferred ...	6,03,92	5,61,90	5,73,58	5,86,65	5,50,01	5,54,98	5,35,63	4,88,32	...
	Closing Balance ...	5,23,85*	3,28,47†	2,71,76‡	2,45,01§	(*a*) 76,51	(*b*) 45,12	(*c*) – 37,26	(*d*) 32,00	...
	Grand Total ...	27,67,95	25,75,91	25,08,65	32,34,10	23,69,25	22,45,94	21,34,65	19,61,69	...

* Includes Balance of Famine Relief Fund ... 2,42,27
† " " " ... 2,01,74
‡ " " " ... 1,70,44
§ " " " ... 1,04,27

(*a*) Includes Balance of Famine Relief Fund ... 75,33
(*b*) " " " ... 75,00
(*c*) " " " ... 75,08
(*d*) " " " ... 75,00

		1926-27, Accounts.	1927-28, Accounts.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Budget.	1931-32, Revised.	1932-33, Budget.
Charged to Revenue ...	Reserved ...	10,92,72	10,87,97	10,28,87	10,44,30	10,32,35	10,41,66	10,37,58	10,25,31
	Transferred ...	5,58,96	5,25,29	5,30,73	5,36,53	5,29,56	5,40,07	5,21,20	4,83,18
	Total ...	16,51,68	15,63,26	15,59,60	15,80,83	15,61,91	15,81,73	15,58,78	15,08,49
Charged to Capital ...	Reserved ...	5,47,46	6,47,57	6,34,44	13,58,14	7,10,38	6,04,18	5,98,70	4,16,06
	Transferred ...	44,96	36,61	42,85	50,12	20,45	14,91	14,43	5,14
	Total ...	5,92,42	6,84,18	6,77,29	14,08,26	7,30,83	6,19,09	6,13,13	4,21,20

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

	Total estimated cost of works included in 1932-33 Budget Estimates.			Expenditure up to 31st March 1931.	Estimated Expenditure in		Balance required n future.
	Works in progress.	New works.	Total.		1931-32.	1932-33.	
1	2	3	4	5	6	7	8
Lloyd Barrage and Canals Construction ...	19,67,33*	...	19,67,33*	14,93,36	2,43,27	1,31,97	98,73
Other Irrigation Works ...	5,38,14	...	5,38,14	4,68,51	20,70	17,62	31,31
59, Bombay Development Scheme ...	7,23,06	...	7,23,06	5,30,55	89†	1,52†	1,40,10†
60, Civil Works ...	1,06,71	...	1,06,71	74,33	4,88	1,88	25,57‡
Other Works ...	13,18	1,26	14,44	3,06	3,49	3,14	4,75
Total ...	33,48,42	1,26	33,49,68	26,19,86	2,73,23	1,56,13	3,00,46

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances, except expenditure under "60-B, Payment of commuted value of pensions".

*This figure represents the estimated cost of the project for direct charges (including pensionary charges) according to the 2nd revised recapitulation statement. This figure as well as the figures in columns 5 to 7 are exclusive of interest charges.

†These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of expenditure under this head.

‡16,07 will be met from the Petrol Tax Fund.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees).

Head.	Debt outstanding on 1st April 1931.	Borrowings in 1931-32.	To be repaid in 1931-32 (a).	Total outstandings on 1st April 1932.	To be borrowed in 1932-33.	To be repaid in 1932-33 (b).	Total outstandings on 31st March 1933.
1	2	3	4	5	6	7	8
I. Bombay Development Scheme—							
(a) Public Debt	9,38,93	.....	.....	9,38,93	.....	.....	9,38,93*
(b) Loans from Provincial Loans Fund ...	7,37,39	- 3,89	.....	7,33,50	.....	.....	7,33,50
Total ...	16,76,32	- 3,89	.....	16,72,43	.....	.....	16,72,43
II. Lloyd Barrage	17,18,66	3,08,76	.....	20,27,42	2,19,64	.....	22,47,06
III. Other Irrigation Works—							
(a) Productive	1,80,64	4,98	52	1,85,10	7,95	.....	1,93,05
(b) Unproductive	1,12,38	18,30	1,85	1,28,83	9,67	.....	1,38,50
(c) Pre-reform	8,90,60†	.....	.....	8,90,60	.....	.....	8,90,60
Total ...	11,83,62	23,28	2,37	12,04,53	17,62	.....	12,22,15
IV. Other purposes—							
(a) Productive	44,14	2,69	13	46,70	3,25	.....	49,95
(b) Unproductive	4,37,51	74,11	9,34	5,02,28	1,62,21	.....	6,64,49
Total ...	4,81,65	76,80	9,47	5,48,98	1,65,46	.....	7,14,44
V. Local Bodies in Bombay—							
Bombay Port Trust	2,38,52	.....	5,06	2,33,46	.....	5,34	2,28,12
Bombay Improvement Trust	4,11,50	33,59	12,50	4,32,59	38,41	12,50	4,58,50
Bombay Municipality	7,81,74	.....	21,71	7,60,03	.....	23,15	7,36,88
Total ...	14,31,76	33,59	39,27	14,26,08	38,41	40,99	14,23,50
VI. Provincial Loans and Advance Account—							
(a) Pre-reform	44,66	.....	29,00	15,66	.....	.....	15,66
(b) Post-reform	1,88,26	27,64	90	2,15,00	.....	.....	2,15,00
Total ...	2,32,92	27,64	29,90	2,30,66	.....	.....	2,30,66
Grand Total ...	67,24,93	4,66,18	81,01	71,10,10	4,41,13	40,99	75,10,24

(a) and (b)—For explanations please see remarks under "21, Appropriation for Reduction or Avoidance of Debt" and under "Debt, Deposits and Advances".

* Distribution of —

	Lakhs.
Development Department ...	281·30
Improvement Trust ...	370·00
Bombay Municipality ...	125·00
Port Trust, Bombay ...	162·70

† Not repayable under the Devolution Rules.

STATEMENT D.

STATEMENT OF NET BURDEN OF DEBT CHARGES.

(In thousands of Rupees).

Head.	Total debt outstanding on 1st April 1932.	Amount passed on to Local Bodies.	Net debt on 1st April 1932.	Debt Charges.				*Deduct* direct net receipts.	Net Burden.	Met from	
				Interest.	Sinking fund or fixed instalment of principal.	Equated payments.	Total.			Revenue.	Capital.
1	2	3	4	5	6	6	8	9	10	11	12
I. Bombay Development Scheme—											
(*a*) Public debt	9,38,93	6,62,14	2,76,79	20,94	9,39*	...	30,33	27,00†	43,19	43,19	...
(*b*) Loans from Provincial Loans Fund	7,33,50	...	7,33,50	39,86	...	...	39,86				
Total ...	16,72,43	6,62,14	10,10,29	60,80	9,39	...	70,19	27,00	43,19	43,19	...
II. Lloyd Barrage	20,27,42	...	20,27,42	1,13,29	...	...	1,13,29	15,00	98,29	10	98,19
III. Other Irrigation Works—											
(*a*) Productive ...	1,85,10	...	1,85,10	10,63	...	...	10,63				
(*b*) Unproductive ...	1,28,83	...	1,28,83	7,40	...	...	7,40	9,71	40,39	40,39	...
(*c*) Pre-reform ...	8,90,60	...	8,90,60	32,07	...	...	32,07				
Total ...	12,04,53	...	12,04,53	50,10	...	...	50,10	9,71	40,39	40,39	...
IV. Other Purposes—											
(*a*) Productive ...	46,70	...	46,70	2,53	...	...	2,53				
(*b*) Unproductive ...	5,02,28	...	5,02,28	28,93	...	...	28,93	5,34	26,12	26,12	...
Total ...	5,48,98	...	5,48,98	31,46	...	...	31,46	5,34	26,12	26,12	...
V. Local Bodies in Bombay for Development purposes ...	14,26,08	14,26,08	...	...	...	...	...	...	...	...	...
VI. Provincial Loans and Advance Account—											
(*a*) Pre-reform ...	15,66	...	15,66	75	...	...	75	Charges ordinarily covered by receipts of interest and capital repayments into the Provincial Loans and Advance Account.			
(*b*) Post-reform ...	2,15,00	...	2,15,00	12,13	...	...	12,13				
Total ...	2,30,66	...	2,30,66	12,88	...	...	12,88				
Grand Total ...	71,10,10	20,88,22	50,21,88	2,68,53	9,39	...	2,77,92	...	2,07,99	1,09,80	98,19

NOTE.—This statement shows the net burden in 1932-33 of all debt outstanding on 1st April 1932.

* The present Value of the securities held in the Fund as on 31st March 1932 is about Rs. 126 lakhs.

† 27,00 include cotton cess receipts amounting to 16,72.

Schedule of Demands for grants of the Government of Bombay for the year 1932-33 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	Total.
	A.—Expenditure from Revenue.			
1	Land Revenue—Reserved	5, Land Revenue... Refunds ...	5,00	57,38
		Other expenditure .	52,38	
2	Excise—Transferred	6, Excise ... Refunds ...	5,49	54,40
		Other expenditure .	48,91	
3	Stamps—Reserved	7, Stamps ... Refunds ...	2,38	4,82
		Other expenditure .	2,44	
4	Forest—Transferred	8, Forest ... Refunds ...	16	34,62
		Other expenditure .	34,46	
5	Forest Capital Outlay—Transferred ...	8A, Forest Capital Outlay Charged to Revenue.	1,29	1,29
6	Registration—Transferred	9, Registration ... Refunds ...	5	6,53
		Other expenditure .	6,48	
7	Scheduled Taxes—Reserved	9A, Scheduled Taxes. Refunds ...	5	88
		Other expenditure .	33	
8	Irrigation (including Working Expenses)—Reserved.	'XIII.—*Deduct*—'Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.' Refunds ...	15	64,01
		Working expenses...	48,76	
		Other expenditure—Public Works. 14,39 Civil ... 71	15,10	
9	Interest on ordinary debt—Reserved ...	19, Interest on ordinary debt ...	19	19
10	General Administration—Reserved ...	22, General Administration—Except Heads of Provinces—Ministers.	90,58	90,58
11	General Administration—Transferred ...	22, General Administration—Heads of Provinces—Ministers.	1,44	1,44
12	Administration of Justice—Reserved ...	24, Administration of Justice. Refunds ...	89	59,31
		Other expenditure .	58,42	
13	Jails and Convict Settlements—Reserved ...	25, Jails and Convict Settlements. Refunds ...	1	22,84
		Other expenditure...	22,83	
14	Police—Reserved	26, Police ... ... Refunds ...	1	1,74,00
		Other expenditure .	1,73,99	
15	Ports and Pilotage—Reserved	27, Ports and Pilotage	2	2
16	Scientific Departments—Transferred ...	30, Scientific Departments	91	91
17	Education—Reserved	31, Education	6,42	6,42
18	Education—Transferred	31, Education ... Refunds ...	3	1,62,31
		Other expenditure .	1,62,28	
19	Medical Services—Reserved	32, Medical	6	6
20	Medical Services—Transferred	32, Medical ... Refunds ...	10	44,48
		Other expenditure .	44,38	
21	Public Health—Transferred	33, Public Health ... Refunds ...	2	23,70
		Other expenditure .	23,68	
22	(a) Agriculture ... and (b) Civil Veterinary Services ... Transferred.	34, Agriculture ... Refunds ...	1	23,96
		Other expenditure .	23,95	
23	Industries—Transferred	35, Industries	3,67	3,67

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	
				Total.
	A.—Expenditure from Revenue—*contd.*			
24	Miscellaneous Departments—Reserved ...	37, Miscellaneous Departments. { Refunds ... / Other expenditure .	7 / 4,40	4,47
25	Miscellaneous Departments—Transferred ...	37, Miscellaneous Departments. { Refunds ... / Other expenditure ...	1 / 26	27
26	Civil Works—Reserved	41, Civil Works	2,25	2,25
27	Civil Works—(Partly Reserved and Partly Transferred).	41, Civil Works ... { Refunds ... / Other expenditure .	18 / (*a*) 1,27,77	1,27,90
28	Bombay Development Scheme—Reserved ...	42, Bombay Development Scheme. { Refunds ... / Other expenditure...	1 / 3,66	3,67
29	Superannuation Allowances and Pensions—Reserved.	45, Superannuation Allowances and Pensions. { Refunds ... / Other expenditure .	2 / 70,94	70,96
30	Commutation of pensions financed from ordinary revenues—Reserved.	45A, Commutation of pensions financed from ordinary revenues.	1,68	1,68
31	Stationery and Printing—Partly Reserved and Partly Transferred.	46, Stationery and Printing. { Refunds ... / Other expenditure .	1 / 13,39	13,40
32	Miscellaneous—Reserved	47, Miscellaneous ... { Refunds ... / Other expenditure .	73 / 6,60	7,33
33	Miscellaneous—Transferred	47, Miscellaneous ... { Refunds ... / Other expenditure .	2 / 5,31	5,33
	Expenditure in England.			
34	Secretary of State—Reserved and Transferred. / High Commissioner—Reserved and Transferred.		5,94	5,94
		TOTAL ...		10,80,52
	B.—Expenditure charged to Capital.			
35	Irrigation except Lloyd Barrage—Reserved .	55, Construction of Irrigation Works ...	14,06	14,06
36	Lloyd Barrage and Canals Construction—Reserved.	Do. do. ...	1,02,28	1,02,28
37	Public Health—Transferred	56A, Capital outlay on improvements of Public Health.	3,25	3,25
38	Bombay Development Scheme—Reserved ...	59, Bombay Development Scheme ...	(*b*) 1	(*b*) 1
39	Public Works Department—Transferred ...	60, Capital outlay for Civil Works (P. W.)	1,53	1,53
40	Payments of commuted value of pensions—Reserved.	60B, Payments of commuted value of pensions.	8,94	8,94
		TOTAL ...		1,30,07
	C.—Expenditure under Debt, Deposits and Remittance Head.			
41	Loans and Advances bearing interest—Reserved.	Loans and Advances by Provincial Government.	56,48	56,48

(*a*) This demand is made up as shown below :—

41, Civil Works—(Transferred)		80,44	
41, Civil Works—(Reserved)—			
Establishment	54		
Tools and Plant	3	57	
XIII—*Deduct*—Working Expenses—			
Establishment	9,99		
Tools and Plant	55	10,54	
15, Other Revenue Expenditure—			
Establishment	3,30		
Tools and Plant	18	3,48	
55, Construction of Irrigation Works (including Lloyd Barrage and Canals Construction)—			
Establishment	30,35		
Tools and Plant	1,75	32,10	
42, Bombay Development Scheme—			
Establishment	26		
Tools and Plant	2	28	
60, Civil Works—Provincial—			
Establishment	34		
Tools and Plant	2	36	
			1,27,77

As regard the system of distribution of P. W. D. establishment and tools and plants charges amongst the several major heads

FINANCE DEPARTMENT.

INTRODUCTORY NOTE.

I invite special attention to the statistical tables Nos. I and II which have been recast in what it is hoped is a more convenient form. The intention of these tables has always been to put into a readily comparable shape the progress of revenue and expenditure, but members in the past have found the numerous foot-notes confusing. It is difficult to compare the published accounts one year with another because of the changes of accounting method which have been introduced from time to time. The revised tables eliminate most of the changes, so that the figures show more accurately the actual course of expenditure and revenue. It will be understood that the figures in these tables are only comparable with figures in the same set of tables, and cannot be compared with the published accounts; nor with other tabular statements not adjusted with the same completeness.

2. With the same object of greater convenience the tabular statements hitherto shown separately as Statements A and B have now been amalgamated into one. The division into voted and non-voted, and expenditure in England and India will be found in the statements attached to the White Book, as before.

3. I give below tabular statements as usual with the object of displaying the balances. It will be noticed that as Statements I and II give in detail the adjusted revenue and expenditure of previous years, I have now incorporated in the statements the actual accounts figures without any attempt at adjusting the figures, or eliminating account changes.

Revenue and Expenditure (charged to Revenue).

(Lakhs of rupees.)

—	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32 Revised.	1932-33 Budget.
Ordinary Revenue ...	13,11	14,17	14,53	14,99	15,59	14,86	15,34	15,26	15,92	13,81	14,48	14,35
Ordinary Expenditure ...	15,02	13,53	14,24	14,72	16,50	16,52	15,63	15,60	15,81	15,62	15,59	15,08
Ordinary surplus (+) or Deficit (−).	−1,91	+64	+29	+27	−91	−1,66	−29	−34	+11	−1,81	−1,11	−73

Final Balances (including Debt Heads).

(Lakhs of rupees.)

—	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32 Revised.	1932-33 Budget.
Opening ordinary balance...	3,06	2,14	3,73	4,68	5,24	5,39	2,82	1,26	1,01	1,41	2	−1,12
Revenue surplus (+) or deficit (−)	−1,91	+64	+29	+27	−91	−1,66	−29	−34	+11	−1,81	−1,11	−73
	−1,15	2,78	4,02	5,15	4,33	3,73	2,53	92	1,12	−40	−1,09	−1,85
Debt Heads surplus (+) or deficit (−)	+99	+95	+86	+9	+1,06	−91	−1,27	+9	+29	+42	−3	+1,42
Closing balance	2,14	3,73	4,68	5,24	5,39	2,82	1,26	1,01	1,41	2	−1,12	−43
Famine Fund	...	61	94	1,44	1,95	2,42	2,02	1,71	1,04	75	75	75
Grand Total—Closing balance ...	2,14	4,34	5,82	6,68	7,34	5,24	3,28	2,72	2,45	77	−37	32

4. The closing balance for the year 1930-31 anticipated in the final budget to be 113 lakhs fell to 77 lakhs. This was due to a further decrease in net revenue amounting to 57 lakhs, coupled with a reduction of expenditure debited to revenue of 19 lakhs. The fall in revenue was mainly due to suspensions of land revenue, 26 lakhs, and of Irrigation revenue, 22 lakhs. There was also a fall in Excise revenue of 8 lakhs, and in Forest revenue of 5 lakhs. There was a small net improvement of 2 lakhs in the capital debt section, but the net effect on our balances was a reduction of 36 lakhs.

5. In 1931-32 we therefore opened the year with a balance of 77 lakhs, of which 75 were in the Famine Relief Fund. The budget estimates provided for a deficit of 61 lakhs. The eight-monthly revised estimates show a fall in revenue below anticipations of 73 lakhs. On the other hand expenditure debitable to revenue has also been reduced by 23 lakhs. So that the original estimated deficit of 61 lakhs is expected to be increased to 111. The chief items of the fall in revenue are—

Land Revenue 19, and Irrigation 35, due to suspensions and remissions and revision of water rates. Stamp revenue failed to reach the estimate by 10 lakhs, and Forest revenue by 12. The total fall under all heads was 84. But there has been increased revenue amounting to 8 lakhs under minor heads, and of 3 lakhs under Scheduled Taxes on account of the extension of the Betting Tax to Bookmakers.

There was increased expenditure under various heads amounting to 20 lakhs, the chief items being Interest 8 lakhs, Superannuation Allowances 8 lakhs, Land Revenue 3. On the other hand expenditure has been reduced during the year to the extent of about 43 lakhs, the biggest reductions being under General Administration 9, Police 4, and Civil Works 9. The net result is an increase of 50 lakhs in the estimated deficit of 61. The whole of this deficit will be met by borrowing in the ensuing year.

The revenues of the current year have been credited with a sum of 16 lakhs borrowed from the Petrol Fund receipts to assist in the maintenance of roads. The loan has been taken subject to the condition that it shall be repaid when the provincial finances permit. No credit has been taken in the next year's budget for any further loan from this fund.

1932-33.

6. The total estimate of revenue amounts to 14,35 and expenditure debitable to revenue to 15,08, the uncovered deficit being 73 lakhs. In arriving at this deficit account has been taken of the postponement by one year of the payment of the fixed instalments of principal due on account of loans taken from the Provincial Loans Fund. The direct benefit to the year's revenue budget amounts to some 12 lakhs. The Government of India have also sanctioned postponement of the last instalment amounting to about 16 lakhs of the pre-reform debt. Since this is accounted for under the debt head a temporary benefit accrues to our balance, but this does not affect the revenue budget. The estimate of expenditure has been reduced below the figure of 1930-31 by 54 lakhs. Actually the expenditure of the last year has been reduced by 116 lakhs. But the expenditure budgeted for 1932-33 has been swollen by the following unavoidable items which have not hitherto been included on the expenditure side of the provincial budget:—

13 lakhs Superannuation charges (about 5 lakhs of this is due to a reduction of the credits from commercial departments owing to the reduced percentage charges on account of pensions).

15 lakhs under the head of Interest balanced on the receipt side by a similar estimate of land sale receipts in Sind earmarked to meet the interest charges of the Barrage.

14 lakhs increased Interest charges on outstanding debt mainly due to the deficit of the last two years together with increased Income Tax charges on the Development loan.

4 lakhs on account of the guarantee to the new Sind Railway.

16 lakhs on account of Nasik Distillery. From next year the gross expenditure of the distillery (which has hitherto been excluded from the provincial budget, and dealt with in the commercial accounts only), will be shown in the ordinary provincial accounts, and has therefore been added to the demand.

7. It is estimated that the proposals in the Finance Bill will cover 28 lakhs of this deficit. 6 lakhs will be met by the surplus under the capital heads, and the balance of 39 lakhs has been included in the loan which it is proposed to borrow from the Provincial Loans Fund.

G. WILES,
Secretary to Government.

6th February 1932.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of 3 pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. It is unlikely that this Government will receive anything on this account during the current year or during next year.

III, Salt.

	Accounts, 1930-31.	Budget, estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Revenue	....	....	20	....

2. It is expected that this Government will receive 20 as its share of revenue under the Salt (Additional Import Duty) Act, 1931.

V and 5, Land Revenue.

Revenue.

—	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
(1) Ordinary revenue	4,42,39	4,87,00	4,46,00	4,46,34
(2) Miscellaneous	5,63	6,02	5,64	5,53
(3) Sale proceeds of waste lands and redemption of land tax	99	46	90	70
Total ..	4,49,01	4,93,48	4,52,54	4,52,57
Deduct—Portion of land revenue credited to XIII and XIV-Irrigation	— 60,96	— 86,30	— 60,49	— 60,49
Net Total ..	3,88,05	4,07,18	3,92,05	3,92,08
(4) Assessment of alienated lands less quit rents	89,30	97,59	96,90	96,90
(5) Recoveries on account of survey and settlement charges	....	4,27	3,67	4,00
(6) Recoveries of overpayments	5	18	6	8
(7) Collection of payments for services rendered	21	74	74	42
Total, Land Revenue ..	4,77,61	5,09,96	4,93,42	4,93,48
Deduct—Refunds ..	— 3,16	— 4,00	— 6,50	— 5,00
Total ..	4,74,45	5,05,96	4,86,92	4,88,48

Expenditure (Reserved).

—	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
(1) Charges of Administration	24,40	24,38	23,77	23,39
(2) Survey and Settlement	1,39	1,55	1,28	1,25
(3) Land Records	25,09	32,91	31,80	27,79
(4) Assignments and Compensations ..	13,99	14,12	14,10	14,12
(5) Expenditure in England—Stores ..	....	32	30	31
(6) Charges on account of Incumbered Estates	6	....	....	....
(7) Exchange	1	....	....	....
(8) Lump cut carried out by the Legislative Council	....	— 5,00	....	....
Total ..	64,94	68,28	71,25	66,86

Revenue.

3. *Revised Estimate*, 1931-32.—The decrease of 40,94 in the revised as compared with the budget estimate for the current year for ordinary land revenue including miscellaneous revenue and sale proceeds of waste lands and redemption of land tax is mainly due to an anticipated fall in revenue owing to the grant of suspensions necessitated by the slump in prices in the Presidency proper and on account of excessive rain in certain talukas in the Central Division and the grant of remissions necessitated by trade depression and slump in prices in Sind. The receipts amounting to 74 shown against entry No. (7) represent the recoveries on account of the (*a*) cost of the Land Acquisition Officer for the City of Bombay and his establishment and other Special Land Acquisition Officers and (*b*) work done at the Photozinco Press on behalf of other Governments and outside bodies.

4. *Budget Estimates*, 1932-33.—Except for a smaller provision under "Refunds" the budget for the ensuing year closely follows the revised estimate for the current year, since it is feared that the trade depression and the slump in the prices of food stuffs are likely to continue during the next year.

Expenditure.

5. *Revised Estimates*, 1931-32.—The revised estimate for 1931-32 under the major head stands at 71,25 against the total provision of 72,29 (68,28 budget estimate arrived at after taking account of the lump cut of Rs. 5 lakhs made by the Legislative Council, *plus* the supplementary grant of 4,01 sanctioned by the Council in the month of July 1931). The decrease is chiefly due to reduction in expenditure as a measure of retrenchment and the emergency cut in pay.

6. *Budget Estimates*, 1932-33—*Charges of Administration.*—The decrease as compared with the current year's budget estimate is chiefly due to reductions in establishment, the emergency cut in pay and other retrenchments partially counterbalanced by the transfer to this minor head from the minor head "Survey and Settlement" of the provisions for the charges incurred by the Consulting Surveyor in the defence of land acquisition appeals and revision of rates of non-agricultural assessment and on account of the temporary establishment of the Special Land Acquisition Officers, Ahmedabad, Poona and Karachi.

7. *Survey and Settlement.*—The decrease as compared with the current year's budget estimate is chiefly due to (1) reduction in establishment and emergency cut in pay, and (2) transfer of the provisions referred to in the preceding paragraph.

8. *Land Records.*—The decrease as compared with the current year's budget estimate is mainly due to (1) reduced provisions under "Pot Hissa measurement operations, recoverable city survey operations and cost of boundary marks recoverable from land-holders" and (2) reductions in establishment and emergency cut in pay.

9. *Expenditure in England.*—The budget provides for the charges on account of freight and value of stores purchased from Europe for the Government Photo-zinco Press, Poona.

VI and 6, Excise.

Revenue.

—	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
Country spirits	1,72,92	1,84,33	1,76,19	1,81,00
Country fermented liquor	32,84	28,96	43,60	44,44
Malt liquors	53	48	32	32
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	32,28	33,27	30,52	30,05
Receipts from commercial spirits including denatured spirits and medicated wines ..	2,67	84	2,65	2,65
Opium	31,79	32,57	30,20	30,51
Hemp and other drugs	23,10	28,57	22,94	24,27
Nasik Distillery	..	..	..	26,07
Profits from Government commercial undertakings	9,89	5,73	7,70	..
Recoveries of indirect charges from commercial undertakings	1,04	68	86	..
Recoveries of investments in Government commercial undertakings	1,24	15	15	..
Fines, confiscations and miscellaneous ..	1,37	2,80	2,06	1,95
Collection of payments for services rendered ..	1	2	2	2
Deduct—Refunds	—5,32	—6,00	—6,25	—5,49
Total ..	3,04,36	3,12,40	3,10,96	3,35,79

Expenditure (Transferred).

—	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
Superintendence	1,12	1,04	1,00	91
Presidency Establishment	2,41	2,47	2,46	2,26
District Executive Establishment	17,25	17,12	16,28	15,26
Cost of opium supplied to Excise Department .	6,96	6,22	5,40	5,48
Distilleries	25	23	20	14,61
Excise compensations	13,45	14,08	14,88	12,20
Investments in Government commercial undertakings	24	19	19	..
Total ..	41,68	41,35	40,41	50,72

Revenue.

10. *Country fermented liquor.*—The increase in the current year's revised as compared with the budget estimate is due to larger receipts from tree tax and higher bids at auctions.

11. *Hemp and other drugs.*—A fall in consumption accounts for the decrease of 5,63 in the current year's revised as compared with the budget estimate under this head. The increase of 1,33 in the ensuing year's estimate as compared with the current year's revised estimate is due to larger receipts anticipated from duty on charas and fees for the vend of hemp drugs.

12. *Nasik Distillery.*—The accounts of the Nasik Distillery are at present maintained on commercial lines and only the net profits after deducting the running costs are taken to account under the minor head "Profits from Government

commercial undertakings," fuller details being given in the Manufacturing (Trading) and Estimated Profit and Loss Accounts printed as an Appendix to the Civil Budget Estimates every year. It has now been decided that gross receipts and gross expenditure instead of the net profits of Government commercial concerns whose accounts are maintained under Chapter 2 of the Account Code should be included in the budget estimates with effect from 1932-33. The accounts of the Nasik Distillery are maintained under Chapter 2 of the Account Code, and in view of the decision of the Auditor General, the gross receipts of this Distillery have been provided under this minor head with effect from next year and the gross expenditure under the head "6-Excise." The provision of 26,07 made in next year's budget represents sale proceeds of spirits,. coopering receipts and miscellaneous receipts, e.g., miscellaneous sales, electric receipts, water receipts, etc.

The interest charges on the net capital of this Distillery were debited in the first instance to the Distillery accounts and credited by *deduct* entry under "19-Interest." Similarly pensionary charges of officers and establishments, were debited to the Distillery accounts, and credited to the head "XXXIII—Receipts in aid of Superannuation." In view of the decision specified above these transfers entries amounting to 2,36 in 1932-33 (2,18 under 19—Interest and 18 under XXXIII—Receipts in aid of Superannuation) will be discontinued with effect from next year (*vide* paragraph 94 under "19, Interest".

13. *Profits from Government Commercial Undertakings.*—The increase of 1,97 in the revised as compared with the current year's budget estimate is mainly due to the fall in the cost price of the distilling base. For the reason stated in the preceding paragraph no provision has been made in next year's budget under this minor head.

14. *Recoveries of indirect charges from commercial undertakings.*—The increase of 18 in the current year's revised as compared with the budget estimate is due to increased recoveries of supervision charges. No provision has been made in next year's budget under this minor head in view of the decision referred to above.

15. *Fines, Confiscations and Miscellaneous.*—The decrease of 74 in the revised and of 85 in the ensuing year's budget as compared with the current year's budget estimate is mainly due to smaller receipts under "Gain on liquor" in Sind and under "Miscellaneous" in the Presidency proper and Sind.

16. *Refunds.*—The decrease of 51 in next year's budget as compared with that of the current year is mainly due to the adjustment in the accounts of the current year of 74 erroneously credited in past years to the head "VI—Excise."

Expenditure.

17. *Superintendence.*—This minor head includes provision for the Commissioner of Excise and his Personal Assistant and establishment. The decreases under this head and those of Presidency and District Executive Establishments are due to the emergency cut in pay and other retrenchments.

18. *Presidency Establishment.*—This minor head records the expenditure on account of the excise staff employed in the Town and Island of Bombay.

19. *District Executive Establishment.*—Under this minor head is shown the cost of the excise staff employed in the mofussil.

20. *Distilleries.*—This minor head included up to now provision for expenditure on account of the Dhadgaon Distillery in the West Khandesh District. In view of the decision referred to in paragraph 12 above the provision on account of the working of the Nasik Distillery has been made under this minor head with effect from next year. The provision of 14,61 made in the next year's budget under this minor head is made up of (1) 29 for the Dhadgaon Distillery and (2) 14,32 for the Nasik Distillery.

21. *Compensations.*—The increase of 80 in the revised as compared with the current year's budget estimate is mainly due to the payment of compensation to the Mahi Kantha States for the nine months ending 30th June 1931. The decrease of 1,88 in next year's estimate as compared with the current year's budget estimate is due to smaller povision for payment to the States which have leased their excise revenue of the difference between the actual revenue realised and the amount drawn by them as provisional compensation.

VII and 7, Stamps

Revenue.

—	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
A—Non-Judicial.				
Sale of stamps	71,16	74,30	68,99	70,33
Duty on impressing documents	2,83	2,32	1,90	2,22
Fines and penalties	47	45	37	40
Miscellaneous	97	1,06	82	81
Recoveries from other Governments for the cost of stamps supplied	1,18	..	..	..
Total, A—Non-Judicial ..	76,61	78,13	72,08	73,76
Deduct—Refunds ..	—95	—92	—92	—94
Total ..	75,66	77,21	71,16	72,82
B—Judicial.				
Sale of stamps	83,81	81,44	78,06	77,51
Fines and penalties	3	6	6	6
Miscellaneous	1	4	2	2
Total, B—Judicial ..	83,85	81,54	78,14	77,59
Deduct—Refunds ..	— 1,45	— 1,54	— 1,60	— 1,44
Total ..	82,40	80,00	76,54	76,15
Grand Total ..	1,58,06	1,57,21	1,47,70	1,48,97

Expenditure (Reserved).

—	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
A—Non-Judicial.				
Superintendence	70	38	35	36
Charges for the sale of stamps	95	1,04	95	95
Cost of stamps supplied from Central Stamp Stores	20	21	20	22
Total, A—Non-Judicial ..	1,85	1,63	1,50	1,53

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
B—Judicial.				
Superintendence	....	37	35	35
Charges for the sale of stamps	49	48	49	46
Cost of stamps supplied from Central Stamp Stores	8	10	8	10
Total, B—Judicial ..	57	95	92	91
Grand Total ..	2,42	2,58	2,42	2,44

Revenue.

22. The current year's revised estimate under Non-Judicial and Judicial Stamps shows decreases of 6,05 and 3,46 as compared with the sanctioned estimate due to trade depression. The next year's estimate under "Non-Judicial Stamps" is slightly in excess of the revised estimate owing mainly to anticipated receipts from stamp duty on vakalatnamas and certified copies of decrees in the Court of Small Causes, Bombay.

Expenditure.

23. The decrease of 16 in the current year's revised estimate as compared with the sanctioned estimate is due mainly to the fact that on account of trade depression there has been a fall in the sales of stamps with a corresponding reduction in discount paid to stamp vendors. The cost of stamps indented for from the Central Stamp Store is also less than originally anticipated. The decrease is partly due to the 10 per cent. cut in salaries.

The next year's estimate includes 7 on account of the construction of teakwood bins in the godown of the General Stamp Office, Bombay, which is shown separately as a new item. Apart from this the next year's estimate is slightly less than the current year's revised estimate.

VIII and 8, Forest.

Revenue.

—	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
Timber and other produce removed from the forests by Government agency	18,45	25,68	21,83	19,35
Timber and other produce removed from the forests by consumers or purchasers ..	29,44	41,20	33,63	33,49
Drift and waif wood and confiscated forest produce	2	4	4	3
Revenue from forests not managed by Government	23	26	27	24
Miscellaneous	4,31	4,08	3,73	3,55
Total ..	52,45	71,26	59,50	56,66
Deduct—Refunds ..	— 21	— 20	— 34	— 16
Total ..	52,24	71,06	59,16	56,50

Expenditure (Transferred).

—	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
General direction	82	89	86	72
Conservancy, Maintenance and Regeneration ..	15,37	16,75	15,71	15,75
Establishments	23,38	22,89	22,59	21,43
Interest on Capital Outlay	1,08	1,15	1,14	1,19
Exchange	1	..	..	..
Total ..	40,66	41,68	40,30	39,09

Revenue.

24. *Timber and other produce removed from the forests by Government agency.*—The decrease (3,85) in the current year's revised as compared with the sanctioned estimate is due to (*a*) the sale standing of old teak standards in the North Thana Division instead of working them departmentally, (*b*) smaller demand for sawn wood at the Nasik depôt, and (*c*) low rates for timber and sandal wood owing to the slump in the market.

The ensuing year's budget shows a decrease of 2,48 as compared with the current year's revised estimate, as low rates are expected to be realised.

25. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease (7,57) in the current year's revised as compared with the sanctioned estimate is due to (1) the depressed state of the market in consequence of which the coupes in the Northern, Southern and Sind Circles failed to fetch normal prices, (2) the suspension of malki teak sales in the Thana District, and (3) the suspension of the sale of regular coupes in the Karachi and Hyderabad Divisions where deadwood and material from thinnings are being sold on royalty basis.

The ensuing year's estimate follows the current year's revised estimate on the assumption that low prices will continue for timber and forest produce.

26. *Miscellaneous.*—The decrease (35) in the revised estimate is due mainly to (*a*) smaller receipts from the working of the Alnawar-Dandeli Railway and (*b*) smaller demand for forest land for cultivation in Sind owing to the fall in the prices of crops.

The budget estimate for 1932-33 follows the current year's revised estimate with slight alterations.

Expenditure.

27. *General Direction.*—The decrease (3) in the current year's revised estimate as compared with the sanctioned estimate is due to the reduction in the annual contribution towards the cost of the Forest Map Office, Dehra Dun.

The decrease (14) in the ensuing year's estimate as compared with the current year's revised estimate is due to (*a*) the ten per cent. cut in the pay of officers and establishment, and (*b*) smaller provision for the training of Ranger students at the Forest College, Coimbatore.

28. *Conservancy, Maintenance and Regeneration.*—The decrease (1,04) is mainly due to curtailment of departmental exploitation of coupes in the Northern and Sind Circles for want of demand and also as a measure of retrenchment.

29. *Establishments.*—The decrease (30) in the current year's revised estimate is due to the 10 per cent. cut in the pay of officers and establishment and to the savings anticipated in the cost of passages.

The ensuing year's estimate shows a decrease (1,16) as compared with the current year's revised estimate. The decrease is mainly due to (*a*) the 10 per cent. cut in the pay of officers and establishment, and (*b*) the reduction in the rates of permanent travelling allowance of foresters and forester-surveyors.

8-A, Forest Capital Outlay charged to Revenue (Transferred).

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
Amount transferred from the head "52-A, Capital Outlay on Forests"	1,76	1,38	64	1,29

30. See remarks under 52-A, Capital Outlay on Forests not charged to Revenue.

IX and 9, Registration.

Revenue.

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
Fees for registering documents	10,47	12,84	10,55	10,58
Fees for copies of registered documents	27	28	31	29
Miscellaneous	19	18	15	18
Total ..	10,93	13,30	11,01	11,05
Deduct—Refunds	—4	—3	—5	—5
Total ..	10,89	13,27	10,96	11,00

Expenditure (Transferred).

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
Superintendence	37	36	36	33
District Charges	6,01	6,17	5,88	5,95
Expenditure in England	..	18	16	20
Total ..	6,38	6,71	6,40	6,48

Expenditure.

31. The reduction in the current year's revised estimate as compared with the sanctioned estimate is mainly due to (*i*) the 10 per cent. cut in the pay of establishment, and (*ii*) economy in contingent expenditure. The ensuing year's budget estimate shows a small increase over the current year's revised on account of a larger provision for postage due to the increase in postal rates.

IX-A and 9-A, Scheduled Taxes.

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Entertainment Tax	6,80	7,08	7,46	7,88
Betting Tax—				
Totalisator	9,63	11,10	9,57	9,57
Bookmakers	..	..	4,57	4,57
Total	16,43	18,18	21,60	22,02
Deduct—Refunds	—4	—4	—5	—5
Total	16,39	18,14	21,55	21,97

Expenditure (Reserved).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Entertainment and betting taxes	21	21	31	33

Revenue.

32. The increase of 3,41 in the current year's revised estimate as compared with the sanctioned estimate is mainly due to receipts on account of the tax on betting levied in accordance with the Bombay Betting Tax Act, 1925, as amended by Bombay Act IV of 1931. There is also an increase of 38 in the receipts from the entertainment tax due to the opening of new cinemas and the advent of new theatrical companies in certain towns and also to the fact that Government have extended the operation of the Bombay Entertainment Duty Act to several towns in the Presidency with effect from 1st February 1932. The increase is partially counterbalanced by smaller receipts anticipated from the tax on totalisator in Bombay City. The next year's estimate is higher than the revised estimate by 42 on account of the revenue anticipated from the extension of the Bombay Entertainment Duty Act to several towns as stated above.

Expenditure.

33. The increase of 10 in the revised estimate as compared with the sanctioned estimate is due to the expenditure for collecting the betting tax. The next year's estimate is slightly in excess of the revised estimate as it includes provision for the grant of special pay to clerks of the Revenue Department for supervising the collection of the entertainment tax in the towns to which the Bombay Entertainment Duty Act has been recently extended.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

34. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi*-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

35. The works for which Capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

36. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

37. The capital invested on the work includes (1) direct charges, i.e. cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of land revenue occupied by works and audit charges and (3) all arrears of simple interest, if any, i.e. balance of total interest over net revenue. This capital cost is commonly known as " sum at charge."

38. As soon as the work commences to earn revenue a Revenue account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

39. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a Capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e. sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive," otherwise it is treated as " Unproductive." If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

40. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 55 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 55 " and the amounts thus deducted from this head are booked, without details of works, under the major head " 16-A—Financed from Famine Fund " and " B—Financed from ordinary Revenue " according to the source from which funds are provided.

The head " 16, " is, therefore, purely a transfer head. The net total of the major head " 55, " after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

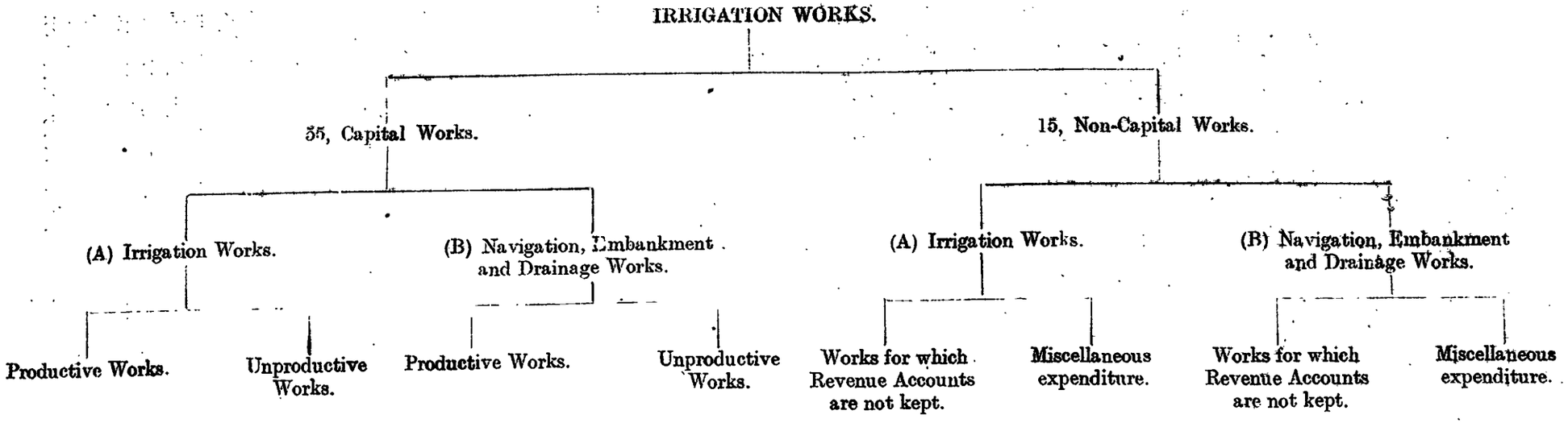
41. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

42. In the budget estimates of revenue for Irrigation Works under the abovementioned head " XIII," the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

43. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XIII " before the *net* revenue is shown and that is the " refunds of revenue." In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

44. The interest on capital expenditure met from ordinary revenues is shown under the head " 14—Interest on works for which Capital Accounts are kept ".

45. With reference to the second division of irrigation works, viz. works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi*-commercial works, and, therefore, they are shown under the expenditure head " 15 ". The only comparison here possible is that between the gross revenue (shown under revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous Expenditure," all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the budget estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions.—"*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi*-commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restrieted size. The expenditure on these is accounted for under the head "15". Any revenue realised from them is credited to the head "XIV".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT.

SIND.

Works in operation.

46. The old canal systems in Sind are entirely different from those in the Deccan. Many of them existed before the advent of British rule and have since been improved. They are mostly large and, with the exception of the few perennial ones, depended for their supplies up till now on the natural water level in the River Indus during the inundation season. However, now that the Lloyd Barrage is completed it will be possible to feed the canals in the Barrage zone all the year round.

47. *The Eastern Nara System.*—The first system to come into operation was the Eastern Nara, consisting of the large Mithrao Canal, and the smaller Eastern Nara, Thar, Hiral and Khipro Canals. This system was opened in 1854, although its principal canal, the Mithrao, was not constructed until some years later. The system depends for its supply upon the Nara river which is fed from the Indus through a twelve mile cut, excavated in 1858-59, known as the Eastern Nara Supply Channel. 89·4 lakhs of rupees have been expended on this system up to end of 1930-31.

48. *The Begari and Ghar Canals.*—The Begari and Ghar Canals next came into operation in 1856 and about 32 lakhs of rupees have been spent on these two canals up to 1930-31. The former is the most important system north of Sukkur and is on the right bank of the Indus. The Ghar Canal area will henceforth be irrigated from the Barrage canals.

49. *The Fuleli Canal.*—The Fuleli Canal, the largest of all the Sind canals, was opened in 1861 and a total sum of about 50 lakhs of rupees has been spent on it up to 1930-31. This is one of the few canals in Sind which has hitherto carried any appreciable supply all the year round. A project for the complete remodelling of this canal system, at a cost of nearly Rs. 50 lakhs, was sanctioned by Government in June 1929. Work was started in 1929-30 and an expenditure of Rs. 17·4 lakhs has been incurred to end of 1930-31. About Rs. 9 lakhs will be spent during 1931-32.

50. *The Desert and Sukkur Canals.*—Five more canals were added during the ten years from 1870 to 1880. Of these the two most important are the Desert Canal costing over Rs. 27½ lakhs and the Sukkur Canal, immediately north of Sukkur, on which nearly Rs. 15 lakhs have been spent. The Sukkur Canal area will now be irrigated from the Barrage canals.

51. *The Jamrao Canal.*—In 1900 the Jamrao Canal came into being. This was an entirely new canal taking off from the Eastern Nara river above the Mithrao Canal, already mentioned, and it is assured of a perennial supply by a weir constructed across the Nara. Rs. 102 lakhs have been spent on this work to end of 1930-31.

52. *The Mahiwah, Dad and Nasrat Canals.*—The Mahiwah, Dad and Nasrat Canals were next built and opened between 1901 and 1904. Nearly Rs. 61 lakhs have been spent on these canals. The Dad and Nasrat areas will now be irrigated from the Barrage Canals.

53. *The Kalri Canal.*—A project for the complete remodelling of this canal system at a cost of Rs. 10·71 lakhs was sanctioned by Government in December 1929. Work was started in 1930-31 and about Rs. 4 lakhs were spent in that year. About Rs. 4¼ lakhs will be spent in 1931-32.

There are many other small canals which play an important part in the irrigation of lands in Sind.

Works under construction.

54. *Lloyd Barrage and Canals Construction Scheme.*—The most important irrigation project now under construction in Sind is the Lloyd Barrage and Canals Construction Scheme. This project, estimated to cost Rs. 18·35* crores (including

* According to the second revised re-capitulation statement sanctioned by Government in August 1931, the project is estimated to cost Rs. 20·03 crores for direct and indirect charges.

direct and indirect charges) was approved by the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June and construction work commenced in July of that year. The scheme consists of a barrage across the Indus, situated about 3 miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North Western Canal, the Rice Canal, and the Dadu Canal. The Left Bank System comprises a great new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon, and two high level canal feeders for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control give the necessary supply to each canal at all stages of flow of the river. The expenditure incurred on this scheme to end of 1930-31 amounts to Rs. 15·22 crores and about Rs. 2·43 crores will be spent in 1931-32. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932. A detailed note regarding the progress of work on this scheme has been printed separately.

Deccan and Gujarat.

55. Irrigation conditions in the Deccan and Gujarat are entirely different from those of Sind. The cultivation chiefly depends upon rainfall and advantage is taken of irrigation mainly for growing valuable crops (e.g. sugarcane) or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works in the Deccan and Gujarat are mentioned below.

Works in operation.

56. *Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs, respectively.

57. *Mutha Canals.*—The Mutha canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

In order to provide additional storage for the Poona Cantonment Water Works and to improve the regime of the canal between Khadakwasla and Poona, a project for remodelling the first 11 miles of the Mutha Right Bank Canal, at an estimated cost of Rs. 3·13 lakhs, was undertaken in 1930-31 and an expenditure of Rs. 1¼ lakhs was incurred in that year. Half the cost of the work is debitable to the Poona Cantonment Water Works and the other half to the Mutha Canals. A sum of about Rs. ¾ lakh will be spent on the work in 1931-32.

58. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872-73 and 1873-74 respectively and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

59. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal, in Poona District, receives its supply partly from the Nira river and partly from its reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha river without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

60. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

61. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna river and a pick-up weir at Nandur-Madhmeshwar from which take off the Right and Left Bank canals. This project has cost about

103½ lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

62. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara river at Bhandardara, (*ii*) a pick-up weir at Ojhar and (*iii*) two canals, named the Pravara Right and Left Bank canals. The Project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as the " Wilson Dam ".

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction.

63. *The Nira Right Bank Canal Project.*—The Nira Right Bank Canal Project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the Nira Right Bank Canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi river, known as the Lloyd Dam, which has been built to replace the old one, mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz. the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on construction of the new dam has been finished and that on the canal is approaching completion. Irrigation commenced under the new canal from the year 1924-25. The total estimated cost of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483·97 lakhs. The expenditure incurred to end of 1930-31 against this estimate was Rs. 430·3 lakhs and the probable expenditure in 1931-32 will be about Rs. 6 lakhs. The project is expected to be completed in 1934-35 with a saving of about Rs. 37 lakhs on the sanctioned estimate.

64. *The Nira Valley Development Project.*—This project comprising (*a*) the widening and remodelling of the Nira Left Bank Canal—Rs. 36·7 lakhs and (*b*) construction of a new dam at Vir—Rs. 99·1 lakhs, was approved by the Legislative Council in March 1924 and was finally sanctioned by the Secretary of State in November 1924. It provides for complete development of irrigation in the Nira Valley. The storage of 24,000 million cubic feet impounded by the Lloyd Dam at Bhatgar will provide sufficient water for the existing irrigation on the old Nira Left Bank Canal and 1,32,000 acres of new irrigation on the Right Bank Canal. A considerable period will however be necessary for the proper development of irrigation on the new Right Bank Canal. Pending this development, water can be utilised in the Left Bank Canal area without delay, as irrigation has been long established there and there is keen demand for additional water. The remodelling of the Nira Left Bank Canal at a cost of Rs. 36·7 lakhs is therefore a remunerative proposition in itself as it enables the canal to irrigate an additional area of 19,000 acres. The remodelling was started in 1925-26 and an expenditure of Rs. 28·6 lakhs has been incurred to end of 1930-31. The probable expenditure in 1931-32 will be about a lakh of rupees.

Further experience has shown that the Vir Dam will not now be required and Government have therefore decided to abandon it.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.

Revenue.

65. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads (*a*) direct receipts and (*b*) the portion of land revenue due to irrigation. The former includes sale proceeds of water supplied for irrigational and non-irrigational purposes, sale proceeds from canal plantations and of other canal produce (e.g., wood and grass), etc. and the latter, viz. (*b*) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts of the two kinds mentioned above (which are termed "gross revenue") in order to show the net revenue earned.

66. The budget and revised estimates of revenue for the current year, with the actuals for the last year, and the budget estimate of revenue for the ensuing year are as shown below :—

	Accounts, 1930-31	Budget estimate, 1931-32	Revised estimate, 1931-32	Budget estimate, 1932-33
Gross revenue.				
Direct receipts	29,56	35,43	23,00	23,00
Portion of land revenue due to irrigation ..	46,15	71,15	46,15	46,15
	75,71	1,06,58	69,15	69,15
Deduct—Working Expenses	—58,45	46,66	42,99	—59,44
Lump sum provision for re-grant of lapses ..	..	2	..	..
Deduct—probable lapses in the budget year ..	..	-2	..	..
Net revenue ..	17,26	59,92	26,16	9,71

67. The revised estimate of gross revenue as compared with the budget estimate for 1931-32 shows a decrease of 37,43 which is made up of 12,43 under "Direct Receipts" and 25,00 under "Portion of Land Revenue due to Irrigation". The decrease of 12,43 under "Direct Receipts" is mainly due to reduction in water rates for crops on Irrigation works in the Deccan and decrease in area under irrigation on account of the general trade depression. The decrease of 25,00 under "Portion of Land Revenue due to Irrigation" is due to large remissions and suspensions of revenue in Sind sanctioned by Government on account of trade depression and fall in prices of agricultural produce.

68. The revised estimate of "Working Expenses" compared with the budget estimate for the current year shows a decrease of 3,67 which is due partly to retrenchment in expenditure on works and repairs and partly to the fact that in view of the recent orders of the Government of India pensionary charges have been calculated at 7·25 per cent. on the provision for ordinary establishment instead of at 14 per cent. as hitherto.

69. In the current year's budget under the head "55", an amount of 35 has been provided to meet the cost of the scheme of training canal assistants and abdars for post-Barrage conditions in Sind. The cost is correctly debitable to general revenues, but as at the time of framing the budget it was not found possible to finance the scheme from general revenues, it was decided to charge the expenditure to the head "55" for the time being as a special case and to write it back to the revenue account (viz. XIII-Working Expenses) directly that account was

opened. Sufficient savings have become available in the current year under the head XIII to which the cost of the scheme is debitable and hence the amount now estimated to be required, viz. 25 has been included in the revised estimate (42,99) under this head.

70. The budget estimate of " Working Expenses " for the ensuing year shows an increase of 12,78 over the current year's budget estimate. This is wholly due to the provision of extra funds for repairs to and revenue management of, the new Barrage Canals which will come into operation in the abkalani of 1932.

XIV—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.

Revenue.

71. The budget and revised estimates for 1931-32 with the actuals for 1930-31 and the budget estimate for 1932-33 under this head are as shown below :—

—	Accounts, 1930-31	Budget estimate, 1931-32	Revised estimate, 1931-32	Budget estimate, 1932-33
	15,86	16,02	15,22	15,30

The decreases of 80 in the revised estimate as compared with the current year's budget and of 72 in the next year's budget as compared with the current year's budget are mainly under "portion of land revenue due to Irrigation". This is due to less realisations anticipated on account of the general trade depression and fall in prices of agricultural produce.

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

	Accounts, 1930-31	Budget estimate, 1931-32	Revised estimate, 1931-32	Budget estimate, 1932-33
Expenditure	68,09	59,26	59,54	75,64

72. Under Rule 24 of the Devolution Rules, the capital sum spent upon the construction of productive and unproductive irrigation works and of other works financed from loan funds is required to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17 and at 5·1979 per cent. per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,07 and this amount is included separately under the head "19, Interest" as interest on the advance in respect of irrigation capital expenditure. Since 1921-22 the capital expenditure on irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head "19, Interest". The head "14, Interest" is merely a *pro forma* head to show the interest liabilities on irrigation capital met from revenues and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head "19, Interest".

The budget estimate of 59,26 for 1931-32 was framed as shown below :—

Interest charges at 3·3252 per cent. on capital outlay of 7,61,90 on Irrigation major works to end of 1916-17 (except Lloyd Barrage)	25,33
Interest charges at 5·32 per cent. on capital outlay of 1,30,83 on Irrigation major works for the years 1917-18 to 1920-21 (except Lloyd Barrage)	6,96
Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works (now brought under "55, Capital Works") to end of 1916-17 (except Lloyd Barrage) ..	5,85
Interest charges at 5·32 per cent. on capital outlay of 3,50,97 on Irrigation works (except Lloyd Barrage) from 1917-18 to 1929-30	18,67
Interest charges at 5·32 per cent. on the estimated capital outlay of 29,48 on Irrigation works (except Lloyd Barrage) for 1930-31	1,57
Interest charges at 5·32 per cent. on half of estimated capital outlay of 29,37 on Irrigation works for 1931-32 (except Lloyd Barrage)	78
	59,16
Add—Amount transferred from the head "55" on account of interest on the capital outlay met from refund of customs duty	10
	59,26

73. The revised estimate for 1931–32 and the budget estimate for 1932-33 are framed as follows :—

	Revised estimate, 1931-32	Budget estimate, 1932-33
(1) Interest charges at 3·3252 per cent. on capital outlay of 7,61,90 on Irrigation Major Works to end of 1916-17 (except Lloyd Barrage)	25,33	25,33
(2) Interest charges at 5·39 per cent. on capital outlay of 1,30,83 on Irrigation Major Works for the years 1917-18 to 1920-21 (except Lloyd Barrage)	7,05	7,05
(3) Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works (now brought under " 55, Capital Works ") to end of 1916-17 (except Lloyd Barrage)	5,85	5,85
(4) Interest charges at 5·39 per cent. on capital outlay of 3,81,95 on Irrigation Works (except Lloyd Barrage) from 1917-18 to 1930-31	20,59	20,59
(5) Interest charges at 5·39 per cent. on half the estimated capital outlay of 22,99 on Irrigation Works (except Lloyd Barrage) for 1931-32	62	..
(6) Interest charges at 5·39 per cent. on the estimated capital outlay of 22,99 on Irrigation Works (except Lloyd Barrage) for 1931-32	..	1,25
(7) Interest charges at 5·39 per cent. on half of estimated capital outlay of 17,62 on Irrigation Works for 1932–33 (except Lloyd Barrage)	..	47
	59,44	60,54
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from refund of customs duty	10	10
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from anticipated realisations from sales of land in the Barrage zone	..	15,00
	59,54	75,64

The increase of 28 in the revised estimate (59,54) for 1931-32 as compared with the budget estimate (59,26) for that year is due to alteration in the flat rate of interest from 5·32 per cent. to 5·39 per cent. The increase of 16,38 in the budget estimate (75,64) for the ensuing year compared with the current year's budget (59,26) is due to (*i*) the debit to the head '14' of 15,00 on account of interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from receipts from Barrage land sales and (*ii*) increase in the capital expenditure on works.

15. Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure (Reserved).

	Accounts, 1930-31	Budget estimate, 1931-32	Revised estimate, 1931-32	Budget estimate, 1932-33
Gross expenditure	28,23	30,47	27,54	17,92
Lump sum provision for regrant of lapses ..	..	39	..	..
Deduct—Probable lapses in the budget year ..	..	—39	..	..
Total ..	28,23	30,47	27,54	17,92
Deduct—Amount financed from Famine Relief Fund	—3,85	—8,91	—11,81	—11,73
Net amount charged to ordinary revenues ..	24,38	21,56	15,73	6,19

74. The revised estimate of gross expenditure under this head compared with the budget estimate for the current year shows a decrease of 2,93 which is due partly to retrenchment in expenditure on works and repairs and partly to reduction in the rate of pensionary charges as explained in the remarks under the head XIII.

75. The gross budget provision of 17,92 for 1932-33 under this head shows a decrease of 12,55 over the budget estimate for 1931-32. The decrease is mainly due to the fact that the next year's budget estimate is based on normal requirements, while that for the current year included much larger provisions than usual for works and special repairs for repairing the damage caused to the protective bund lines in Sind by the abnormally high inundation in the river Indus in 1930.

76. Of the total provision of 17,92 for 1932-33, 11,73 will be financed from the Famine Relief Fund and the residue (6,19) will be provided from ordinary revenues as shown in the above table. The amount to be met from the Famine Relief Fund has been provided under the head '15 (1)—Other Revenue Expenditure financed from the Famine Relief Fund.'

15, Other Revenue Expenditure financed from Ordinary Revenues A-Irrigation Works -Civil Expenditure -(Reserved).

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Grants for minor irrigation works (including maintenance and repairs).	3,40	1.44	2.62	71
Deduct—Amount financed from the Famine Fund.	—3.07	- 1.31	1.58	67
Net provision	33	13	1.01	4

77. The increase of 1,18 in the revised estimate over the current year's sanctioned estimate is due to the additional grants sanctioned for

(1) the improvements to the irrigation tank at Rakh in the Poona District, and

(2) the excavation of a new head to the Uchito River in the Karachi District.

78. The next year's estimate of 71 is made up as follows :

(1) *Maintenance and Repairs.*

Grants for repairs to minor irrigation works in the charge of the Revenue Department--

Commissioner, Northern Division ..	5	9
Commissioner, Central Division ..	4	

(2) *Works.*

Works in progress	62	65
Repairs	3	
Deduct—For probable savings		—3
Total ..		71

The decrease in the provision for 1932-33 is due to the curtailment of expenditure under " Maintenance and Repairs " and " Works ". In view of the great necessity for retrenchment in expenditure only absolutely necessary amounts have been admitted and provision for new works has been entirely eliminated. Compared with the budget estimate of the current year there is a decrease of 29 under " Maintenance and Repairs " and of 48 under " Works ".

79. Of the total provision of 3 for probable savings 1 is for the Commissioners' grants [item No. (1) above], and 2 for " works " [item No. (2)]. Hence the net provisions for these are 8 for item (1) and 63 for item (2). The former is divided equally between precarious and non-precarious districts. The whole provision of 63 for item (2) which is for precarious districts and 4 out of item (1) will be transferred to the head " 15 (1)—Other Revenue Expenditure financed from the Famine Fund ". Thus the total amount transferred to " 15 (1) " will be 67; while the net amount remaining under " 15-A-Civil " will be 4.

15 (1), Other Revenue Expenditure financed from Famine Fund.

Expenditure (Reserved).

	Accounts, 1930-31	Budget estimate, 1931-32	Revised estimate, 1931-32	Budget estimate, 1932-33
15, Other Revenue Expenditure financed from Ordinary Revenues—(Public Works) ..	3,85	8,91	11,81	11,73
Do. do. (Civil) ..	3,07	1,31	1,58	67
Total ..	6,92	10,22	13,39	12,40

80. This head shows the expenditure (provided from the Famine Fund) on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head '15, Other Revenue Expenditure financed from Ordinary Revenues' without reference to the source from which the funds are provided and the amount financed from the Famine Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head '15' is booked, without details, under this major head.

XVI and 19, Interest.

Revenue.

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
(1) Interest on Loans and Advances from the Provincial Loans and Advance Account ..	10,79	15,31	14,26	12,68
(2) Interest on Arrears of Revenue ..	36	25	35	25
(3) Interest on Loans to the Presidency Corporations	1,26,29	1,23,95	1,24,30	1,24,80
(4) Miscellaneous	10,14	4,42	6,62	7,19
	1,47,58	1,43,93	1,45,53	1,44,92
Deduct—Refunds ..	—35	—49	—42	—41
	1,47,23	1,43,44	1,45,11	1,44,51

Expenditure (*Reserved*).

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
Interest on Provincial Loans.				
Interest on Bombay Development Loan ..	66,47	66,40	69,63	70,51
Other Items.				
Interest payable to Provincial Loans Fund (Central Government) on—				
(*a*) Pre-Reform Advances to the Provincial Loan Account	3,52	2,14	2,14	75
(*b*) Advances for Irrigation Capital Expenditure	32,07	32,07	32,07	32,07
(*c*) Other Advances	2,51,27	2,75,65	2,75,65	3,07,20
Management of Debt	19	20	19	19
	3,53,52	3,76,46	3,79,68	4,10,72
Deduct—Interest transferred to 8, Forest ..	—1,08	—1,15	—1,14	—1,19
Deduct—Interest transferred to Commercial Departments (14, Interest)	—68,09	—59,26	—59,54	—75,64
Deduct—Interest transferred to 42, Bombay Development Scheme	—35,71	—39,73	—35,39	—31,70
Deduct—Interest portion of equated payments out of revenue provided under "45, Superannuation, etc.," in respect of Commuted Value of Pensions	—1,51	—2,46	—2,32	—3,04
Deduct—Interest transferred to "55, Construction of Irrigation, etc."	—71,15	—1,01,66	—1,00,97	—1,02,67
Deduct—Interest on Government Commercial Undertakings (Distillery)	—3,28	—2,20	—2,23	..
Deduct—Interest on Government Commercial Undertakings (Dapuri)	—15	—19	—15	—16
Net Total ..	1,72,55	1,69,81	1,77,94	1,96,32

Revenue.

81. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, to local bodies, etc.) including the advances given to the three Presidency Corporations from the Bombay Development Loan as well as out of funds borrowed from the Government of India is credited to XVI-Interest.

82. *Item* (1).—The decreases in the revised estimate of the current year as compared with the budget estimate and in next year's estimate are due mainly to less recoveries of interest from the agriculturists due to fall in prices and general depression in trade.

83. *Item* (3).—The increase in the next year's budget estimate as compared with the current year's estimate is due to the proposed loans to the City Improvement Trust in the current and next years, counterbalanced by less receipts due to the reduction in the previous advances outstanding with the Bombay Municipality and the Bombay Port Trust.

84. *Item* (4).—The chief item credited to this head is the income-tax paid by the three Presidency Corporations on the interest payable by them on loans granted to them from the Bombay Development Loan. The increase in the revised estimate for the current year and the budget estimate for the next year is due to the increased rate of income-tax.

Expenditure.

85. Interest on Provincial Loans and interest payable to the Central Government (*a*) on advances to the Provincial Loan Account, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, and (*b*) on other advances, is debited to "19, Interest on Ordinary Debt". Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) "*Deduct.*—Interest transferred to Forest Department" for the amount shown as expenditure under the head "8, Forest".

(2) "*Deduct.*—Interest transferred to Commercial Departments" for the amount shown as expenditure under the head "14, Interest on Works for which capital accounts are kept".

(3) "*Deduct.*—Interest transferred to 42, Bombay Development Scheme" for the amount shown as expenditure under that head.

(4) "*Deduct.*—Interest portion of equated payments out of revenue provided under 45, Superannuation Allowances, etc.", in respect of the commuted values of pensions.

(5) "*Deduct.*—Interest transferred to 55, Construction of Irrigation, Navigation, etc.", for the amount shown as expenditure under that head.

(6) "*Deduct.*—Interest on Government Commercial Undertakings (Nasik Distillery)."

(7) "*Deduct.*—Interest on Government Commercial Undertakings (Dapuri Workshops)."

86. *Interest payable to the Central Government on pre-Reform advances to the Provincial Loan Account.*—The next year's estimate provides interest for one year at 4·78155 per cent. on the balance of 15,66 outstanding on 1st April 1932.

87. *Interest on advances in respect of Irrigation Capital Expenditure.*—Interest has been calculated at the rate of 3·3252 per cent. on the Irrigation Capital Outlay of 7,59,72 up to 1916-17 and 5·1979 per cent. on 1,30,88 from 1917-18 to 1920-21 under Devolution Rule 24.

88. *Interest on other advances.*—The figures against this item include interest on the amounts borrowed from the Provincial Loans Fund for Government purposes and for the requirements of the three Presidency Corporations.

—	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
(*i*) For the three Presidency Corporations ..	82,79	80,71	80,71	81,83
(*ii*) For Government purposes	1,68,48	1,94,94	1,94,94	2,25,37

The details of the figures shown against item (*ii*) for 1931-32 and 1932-33 are as follows :—

—	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
(*a*) Interest on the outstanding balance of the advance of 2,43,50 of 1921-22 at the rate of 4¾ per cent. ..	11,54	11,54	11,54
(*b*) Interest on the outstanding balance of the advance of 4,04,46 of 1922-23 at the rate of 5½ per cent. ..	21,86	21,86	21,78
(*c*) Interest on the outstanding balance of the advance of 4,36,21 of 1923-24 at the rate of 6 per cent. ..	13,35	13,35	13,03
(*d*) Interest on the outstanding balance of the advance of 4,04,68 of 1924-25 at the rate of 5¾ per cent. ..	22,73	22,73	22,61
(*e*) Interest on the outstanding balance of 4,98,00 of 1925-26 at the rates of 5½ and 5¾ per cent. ..	27,33	27,33	27,26
(*f*) Interest on the outstanding balance of 1,91,98 of 1926-27 at the rates of 5 and 5¼ per cent. ..	9,54	9,54	9,47
(*g*) Interest on the outstanding balance of the advance of 2,50,58 of 1927-28 at 5 and 5¼ per cent. ..	12,52	12,52	12,44
(*h*) Interest on the outstanding balance of the advance of 4,17,34 of 1928-29 at 5 and 5¼ per cent. ..	20,90	20,90	20,81
(*i*) Interest on the advance of 3,79,91 of 1929-30 at 5½ and 5¾ per cent.	20,93	20,93	20,88
(*j*) Interest on the advance of 4,38,26 in 1930-31 at 6¼ and 6½ per cent.	27,51	27,51	27,44
(*k*) Interest on the advance of 4,66,18 in 1931-32 at 6¼ and 6½ per cent.	6,73	6,73	27,51
(*l*) Interest on the advance of 4,41,13 in 1932-33 at 6¼ and 6½ per cent.	..	..	10,60
	1,94,94	1,94,94	2,25,37

Two rates of interest are charged by the Government of India since 1925-26 on the loans advanced from the Provincial Loans Fund, a standard rate of interest on advances to be utilised for productive purposes, which are at present defined as those yielding an annual return of 6 per cent. or more, and another rate higher by ¼ per cent. for advances to be utilised for unproductive purposes.

89. *Deduct—Interest transferred to Forest Department.* The figures represent interest on Forest Capital Outlay shown under " 52-A, Forest Capital Outlay ", which is debited to " 8, Forest " as expenditure.

90. *Deduct—Interest transferred to " 14, Interest ".* -The figures are explained under " 14, Interest on Works for which capital accounts are kept ".

91. *Deduct—Interest transferred to " 42, Bombay Development Scheme ".*— See paragraph 206 under " 42, Bombay Development Scheme ".

92. *Deduct—Interest portion of equated payments out of revenue provided under " 45, Superannuation in respect of commuted value of pensions."* See paragraph 257 under " 60-B, Payment of Commuted Value of Pensions ".

93. *Deduct—Interest transferred to " 55 Construction of Irrigation, etc."*—In the current year all the interest on the capital outlay of the Lloyd Barrage Scheme, except the interest (10) on the amount which was originally met from refunds of customs duty, will be borrowed. The interest charges according to the revised estimates of the current year amount to 1,01,07 of which 10 have been included in the amount transferred to " 14, Interest " and the balance of 1,00,97 is shown as transferred to " 55, Construction of Irrigation, etc.". Government have decided that next year interest charges equivalent to the anticipated realisations (15,00) from the sale of land in the Barrage Zone should be met from revenue by debit to the major head " 14 " in addition to the interest (10) on the amount which was met from refunds of customs duty. 15,10 has therefore been included in the amount transferred to " 14, Interest " and the balance of 1,02,67 which is to be

met from borrowed funds is shown as "Transferred to 55, Construction of Irrigation, etc.".

94. *Deduct—Interest on Government Commercial Undertakings.*—Credit was given to "19, Interest" by deduct entry for interest charges on the net capital of the distilleries managed departmentally as worked out at the beginning of the year after deducting depreciation charges up to the end of the previous year. But in view of the change in the procedure explained in paragraph 12 under "VI and 6, Excise" no such credit will henceforth be given to this head. This accounts for the absence of the provision under this item in the budget estimates for 1932-33.

95. *Deduct—Interest on Government Commercial Undertakings (Dapuri Workshops).*—Credit is given to this head as a deduct entry for interest charges on the capital expenditure incurred on the Central Workshops at Dapuri.

20. Interest on Other Obligations.

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
Interest on advances from Famine Relief Fund for financing the Provincial Loan Account..	2,07	3,17	3,17	2,88
Total ..	2,07	3,17	3,17	2,88

96. *See* paragraph 260 under "Transfers from Famine Relief Fund".

21, Appropriation for Reduction or Avoidance of Debt

Expenditure (Reserved).

—	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1. Sinking Fund for Bombay Development Loan	5,48	5,22	5,22	4,95
2. Other appropriations	9,18	10,08	10,11	..
Total ..	14,66	15,30	15,33	4,95

97. *Item* (1).—Under the terms of the prospectus of the Bombay Development Loan, a provision equal to one per cent. of the total realisations of the loan has to be set aside every year towards the formation of a depreciation fund for the amortisation of the loan. The yearly contribution for the purpose is 9,39 and it is debited to " 21, Appropriation for Reduction or Avoidance of Debt " and a corresponding credit is given to " Appropriation for Reduction or Avoidance of Debt " (Receipt Side) under Debt, Deposits and Advances Section. The amount is finally invested along with interest accrued on previous investments by debit to " Sinking Fund Investment Account " (Disbursement Side). The proceeds of the loan were utilised partly for Development Department works and partly for advances to the three Presidency Corporations. According to the arrangements arrived at for the repayment of these loans the Bombay Municipality and the Improvement Trust maintain sinking funds but the Bombay Port Trust is repaying to the Bombay Government by equated instalments of principal and interest the sum of Rs. 200 lakhs made over to it from the total realisations of the Bombay Development Loan. These repayments of principal are being utilised as part of the 1 per cent. fund. In the accounts that part of the equated payments which represents principal appears under the head " Loans and Advances by the Provincial Government " and the interest portion under " XVI—Interest ". Under this procedure the credit of principal appears in the Debt, Deposits and Advances section whereas the debit of the whole sinking fund contribution is shown in the revenue section. In order that the principal repaid by the Port Trust may be adjusted against the depreciation fund maintained for the amortisation of the Bombay Development Loan, the following procedure has been adopted in consultation with the Controller of Civil Accounts. An adjustment entry is made whereby the principal repaid by the Bombay Port Trust is debited to the head " Miscellaneous Government Account " under the Debt, Deposits and Advances section with a corresponding credit by deduction under " 21, Appropriation for Reduction or Avoidance of Debt ". Hence 4,17 and 4,44 have been deducted under the latter head in the estimates for the current year and the next year respectively.

98. *Item* (2).—The advances obtained from the Provincial Loans Fund fall under the following categories (*i*) Development Department, (*ii*) Lloyd Barrage, (*iii*) Other Irrigation Works, (*iv*) Other Purposes, (*v*) Advances to Local Bodies in Bombay for Development purposes and (*vi*) Provincial Loans and Advance Account. At present interest only is paid on (*i*) and (*ii*). (*iii*) and (*iv*) are being repaid by equated annual instalments on the basis of 60 years for productive and 30 years for unproductive items. The amounts borrowed for expenditure under " 60-B-Payment of commuted value of pensions " and included under (*iv*) are being paid in equated instalments of principal and interest on the basis of 15 years but these instalments appear under the major head " 45 " (see paragraph 257 under " 60-B "). As regards items (*v*) and (*vi*) please see paragraphs 267 and 282 under Debt, Deposits and Advances section respectively.

99. The estimate for the current year under this head is in respect of (*iii*) and (*iv*). The amount provided from revenue under " 21 " will be credited to the head " Appropriation for Reduction or Avoidance of Debt " (Receipt Side) in the Debt, Deposits and Advances section and will be finally paid to the Provincial Loans Fund through the head " Repayment of Advances from Provincial Loans Fund " (Disbursement Side) in that section. No provision is made next year as it is proposed to postpone payment of the instalments due in that year.

22, General Administration.

Expenditure (Reserved).

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
A.—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,17	1,08
Sumptuary allowance of the Governor ..	25	25	25	25
Staff and Household of the Governor ..	5,84	5,60	4,96	4,34
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08
Tour Expenses	1,01	1,08	77	92
Executive Council	2,56	2,73	2,55	2,46
Total, Heads of Provinces ..	11,94	11,94	10,78	10,13
B.—Legislative Bodies.				
Provincial Legislative Council	1,42	1,88	1,93	1,52
Election for Provincial Legislature ..	32	7	2	5
Total, Legislative Bodies ..	1,74	1,95	1,95	1,57
C.—Secretariat and Headquarters Establishments.				
Civil Secretariat	16,99	20,39	16,74	15,14
Settlement Commissioner and Director of Land Records	50	48	43	56
Local Fund Audit Establishment	2,50	2,47	2,53	2,34
Total, Secretariat and Headquarters Establishments ..	19,99	23,34	19,70	18,04
D.—Commissioners.				
Commissioner in Sind	2,89	2,89	2,75	2,61
Commissioners	3,14	3,09	3,02	2,87
Total, Commissioners ..	6,03	5,98	5,77	5,48
E.—District Administration.				
General Establishments	18,34	17,79	16,20	15,03
Sub-Divisional Establishments	31,45	31,28	30,20	28,73
Other Establishments	1,25,48	1,34,05	1,33,17	1,33,19
Lump reduction due to further reductions of establishments	....	....	....	—4,21
Total, District Administration ..	1,75,27	1,83,12	1,79,57	1,72,74
F.—Miscellaneous.				
Discretionary grants by Heads of Provinces, etc.	25	26	26	26
Miscellaneous	2	2	2	1
Total, Miscellaneous ..	27	28	28	27
Exchange	7	....	....	....
Grand Total ..	2,15,31	2,26,61	2,18,05	2,08,23

Expenditure (Transferred).

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Ministers	1,60	1,58	1,46	1,44

100. *Salary of the Governor.*—The decrease in the current year's revised and next year's budget estimates as compared with the current year's budget estimate is due to the voluntary surrender of ten per cent. in pay by His Excellency the Governor.

101. *Staff and Household of the Governor.*—The decrease in the current year's revised estimate as compared with the current year's budget estimate is chiefly due to the emergency cut in pay and other retrenchments. The decrease in next year's estimate is chiefly due to (1) reduction of post of Assistant Surgeon, reduction in band and bodyguard establishments and other establishments in Government House, (2) emergency cut in pay, (3) stoppage of move to Mahableshwar and (4) curtailment of expenditure under "contingencies."

102. *Tour Expenses.*—The decrease in the current year's revised and next year's budget estimates as compared with the current year's budget estimate is due to curtailed touring of His Excellency the Governor.

103. *Executive Council.*—The decrease in the revised estimate as compared with the current year's budget estimate is due to the keeping of the post of an Honourable Member vacant during the period of his deputation to England and to the voluntary surrender of ten per cent. in pay during the last three months of the year. The decrease in the next year's estimate as compared with the budget estimate for the current year is due mainly to the voluntary surrender of ten per cent. in pay by the Honourable Members.

104. *Civil Secretariat.*—The decrease in the revised estimate as compared with the budget estimate for the current year is chiefly due to the non-utilization of 3,38 out of 4,00 provided for expenditure in connection with the Reforms and to the emergency cut in pay. The decrease in next year's estimate as compared with the budget estimate for the current year is chiefly due to (1) smaller provision for expenditure in connection with the Reforms, (2) emergency cut in pay, (3) reductions in establishments, (4) stoppage of move to Mahableshwar and other retrenchments.

105. *Settlement Commissioner and Director of Land Records.*—The decrease in the revised estimate as compared with the budget estimate for the current year is due mainly to the deputation on the Retrenchment Committee for some time of the permanent incumbent of the post of Settlement Commissioner and the appointment in his place of an officer on less pay and to the emergency cut in pay. The increase in the next year's estimate as compared with the budget estimate for the current year is chiefly due to the provision for leave salary of the permanent incumbent of the post of Settlement Commissioner who will draw his leave salary in India.

106. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the Central head "23-Audit" under which the details will be found.

107. *Commissioners.*—The decrease in the revised as compared with the current year's budget estimate is due to the emergency cut in pay and smaller expenditure under "allowances, honoraria, etc." and "contingencies." The decrease in the estimate for 1932-33 is mainly due to the emergency cut in pay and reductions in establishments.

108. *District Administration.*—The decrease in the revised estimate as compared with the budget estimate for the current year is mainly due to the emergency cut in pay, smaller expenditure under "Assessment of alienated lands less quit rents," reductions in establishments and other retrenchments. The

decrease in the estimate for 1932-33 is due mainly to the emergency cut in pay, reductions in establishments, and smaller provision under "Assessment of alienated lands less quit rents" partly counterbalanced by larger provisions for postage.

109. *Ministers.*—The decrease in the revised estimate as compared with the current year's budget estimate is due to (1) the voluntary surrender of ten per cent. in pay, (2) the surrender of one month's pay by one Honourable Minister, and (3) less expenditure under "Travelling Allowance." The decrease in next year's estimate as compared with the current year's budget estimate is due mainly to the voluntary surrender of ten per cent. in pay.

XVII and 24, Administration of Justice.

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Sale proceeds of unclaimed and escheated property	57	70	55	60
Court-fees realised in cash	1,42	1,88	1,15	1,25
General fees, fines and forfeitures	11,09	11,00	11,50	11,50
Pleadership examination fees	7	4	7	19
Miscellaneous fees and fines	4,69	2,03	4,70	4,28
Miscellaneous	26	3,56	28	43
Recoveries of overpayments	11	10	9	6
Collection of payments for services rendered ..	2	..	6	12
Total ..	18,23	19,31	18,40	18,43
Deduct—Refunds ..	— 86	— 91	— 88	— 89
Total ..	17,37	18,40	17,52	17,54

Expenditure (Reserved).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
High Court	12,44	13,09	12,41	11,71
Law Officers	5,87	5,57	5,61	5,37
Administrator General and Official Trustee ..	39	38	37	36
Coroner's Court	15	14	14	14
Presidency Magistrates' Courts	2,43	2,38	2,44	2,18
Judicial Commissioners	3,01	3,06	2,92	2,58
Civil and Sessions Courts	39,49	39,54	37,62	34,25
Courts of Small Causes	4,34	4,45	4,25	3,86
Criminal Courts	6,47	6,15	5,95	5,38
Pleadership Examination Charges	3	4	6	6
Exchange	2	..	..	..
Total ..	74,64	74,80	71,77	65,89

Revenue.

110. The decrease in the current year's revised estimate as compared with the sanctioned estimate is mainly due to the crediting of the sale-proceeds of the securities of the Pleadership Examination Fund and the Suitors' Fee Fund to the head "XL-Extraordinary Receipts" instead of to this head. This is partly counterbalanced by larger receipts from commission and fees charged to estates by the Court Receiver and Liquidator, Bombay. The next year's estimate exceeds the revised estimate, as the former includes the receipts during the whole year (1932-33) of the two funds mentioned above which have been taken over by Government from 1st October 1931.

Expenditure.

111. The revised estimate for the current year and the estimate for the next year take into account the deduction on account of the 10 per cent. cut in salaries, which has been introduced from 1st December 1931.

112. *High Court.*—The decrease in the current year's revised estimate as compared with the sanctioned estimate is due to (1) two High Court Judges having drawn their vacation and leave salaries in England and (2) no substitute having been appointed from April 1931 to the re-opening of the High Court in June 1931 on the retirement of one High Court Judge. This is partly counterbalanced by extra expenditure on account of establishment charges of the High Court section of the Accountant General's office which is being met from provincial revenues from 1st October 1931. The decrease in the next year's estimate as compared with the revised estimate for the current year is due to (1) provision having been made in 1932-33 for the 11th High Court Judge and his staff up to 13th October 1932 only and not for the full year, (2) reduction of two posts of clerks and one post of peon as a measure of retrenchment and (3) reduction in the scales for the payment of diet and road money to witnesses and the rate of tiffin charges for jurors in the High Court criminal sessions. This is partly counterbalanced by increased provision for the office of the Court Receiver and Liquidator, Bombay, which is to be made permanent from 1st March 1932.

113. *Presidency Magistrates' Courts.*—The decrease in the next year's estimate as compared with the revised estimate is due to the abolition of two posts of clerks as a measure of retrenchment.

114. *Judicial Commissioners.*—The decrease in the current year's revised estimate as compared with the sanctioned estimate is due to (1) reduction in the clerical, process-serving and menial establishments as a measure of retrenchment and (2) reduced scales for the payment of diet and road money to witnesses in criminal cases.

The decrease in the next year's estimate as compared with the revised estimate is due to the fact that the above reductions in expenditure will continue during the whole of the year 1932-33.

115. *Civil and Sessions Courts.*—The decrease in the current year's revised estimate as compared with the sanctioned estimate, is due to (1) savings on account of the appointment of a larger number of non-I.C.S. officers to officiate as Assistant and District Judges in place of I.C.S. officers, (2) eight vacancies in the cadre of Subordinate Judges being kept unfilled in the course of the year, (3) linking or abolition of some subordinate courts in eight districts in the Presidency and the consequent reduction of establishment and (4) reduced scales of diet and road money to witnesses attending criminal courts.

The decrease in the next year's estimate as compared with the revised estimate is due to the fact that the reduction in expenditure due to the causes mentioned above will continue during the whole of the year 1932-33 and also to reduction in the clerical, process-serving and menial establishments.

116. *Courts of Small Causes.*—The decrease in the next year's estimate as compared with the revised estimate is due to the redution in clerical, process-serving and menial establishments.

117. *Criminal Courts.*—The decrease in the next year's estimate as compared with the revised estimate is due to (1) reduced provision for diet and road money to witnesses and (2) abolition of two posts of Resident Magistrates in Sind.

118. *Pleadership Examination Charges.*—The increase in the revised estimate for the current year and in the next year's estimate over the sanctioned estimate is due to increased expenditure on the Articled Clerks' Examination and the Advocates' Examination.

XVIII and 25, Jails and Convict Settlements.

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Jails	1,48	1,29	1,56	1,40
Jail Manufactures	2,99	3,28	3,00	3,33
Recoveries of overpayments	7	2	..	..
Collection of payments for services rendered ..	..	..	4	6
Total ..	4,54	4,59	4,60	4,79
Deduct—Refunds ..	—3	—1	—1	—1
Total ..	4,51	4,58	4,59	4,78

Expenditure (Reserved).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Jails	25,84	23,32	22,00	21,73
Jail Manufactures	1,63	1,67	1,50	2,00
Expenditure in England (Stores)	..	2	..	..
Total ..	27,47	25,01	23,50	23,73

Revenue.

119. *Jails.*—The increase of 27 in the revised estimate over the budget estimate is chiefly due to a larger number of prisoners employed on extra-mural work at Nasik Road Central Prison, Sind Convict Gang and Sukkur District Prison.

The decrease of 16 in the next year's budget estimate below the current year's revised estimate is chiefly due to less demand for convict labour owing to financial stringency and also to the anticipated decrease in the admission of prisoners from Indian States.

120. *Jail Manufactures.*—The decrease of 28 in the revised estimate below the sanctioned estimate is chiefly due to the poor demand for jail-made articles from the public owing to trade depression and also to a reduction in the prices charged to other Government Departments.

The increase of 33 in the next year's budget estimate over the current year's revised estimate is due to a contract for the supply of jail-made articles to a Railway Company and to the more extensive supply of such articles to other Government Departments.

Expenditure.

121. *Jails.*—The decrease of 1,32 in the revised estimate below the current year's budget estimate is due to the temporary retrenchment effected in contingent expenditure on account of the prevailing financial stringency.

The decrease of 27 in the next year's budget estimate below the current year's revised estimate is chiefly due to the 10 per cent. cut in the pay of the staff.

122. *Jail Manufactures.*—The decrease of 17 in the revised estimate below the current year's budget estimate is due to less expenditure on jail manufactures, the demand for which has been reduced on account of the general trade depression.

The increase of 33 in the next year's estimate over the current year's budget estimate is due to the purchase of raw material for fulfilling the contract for the supply of jail-made articles to a Railway Company and to the more extensive supply of such articles to other Government Departments.

XIX and 26, Police.

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Presidency Police	12,85	3,47	3,56	3,40
Cash receipts under the Arms Act ..	53	44	50	50
Fees, fines and forfeitures	3,85	78	38	65
Miscellaneous	23	20	34	25
Police supplied to public departments, private companies and persons	1,03	1,95	1,22	1,26
Recoveries of overpayments	18	13	20	20
Contribution for Railway Police	1,79	1,76	1,74	1,74
Collection of payments for services rendered ..	80	..	52	8
Total ..	21,26	8,73	8,46	8,08
Deduct—Refunds	..	—1	—2	—1
Total ..	21,26	8,72	8,44	8,07

Expenditure (Reserved).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Presidency Police	39,29	36,39	36,23	35,71
Superintendence	2,83	2,83	2,72	2,52
District Executive Force	1,30,13	1,21,83	1,18,75	1,18,67
Police Training School	1,25	1,45	1,44	1,31
Village Police	64	60	63	62
Special Police	15	16	15	16
Railway Police	10,73	10,95	10,62	10,52
Criminal Investigation Department ..	6,56	6,70	6,73	6,20
High Commissioner—Stores	..	14	14	8
Exchange	5	..	..	..
Special Emergency Expenditure	..	7,93	7,30	6,14
Total ..	1,91,63	1,88,98	1,84,71	1,81,93

Revenue.

123. The decrease in the revised estimate for 1931-32 as compared with the budget for the same year is chiefly under the minor heads "Fees, fines and forfeitures" and "Police supplied to public departments, private companies and persons", which is however partially counterbalanced by increases under the minor heads "Presidency Police", "Cash receipts under the Arms Act," "Miscellaneous", "Recoveries of overpayments" "and Collection of payments for services rendered." The decrease under "Police supplied to public departments, private companies and persons" is mainly due to the fact that recoveries on account of additional police entertained at certain places in the Presidency, which were taken on the receipt side in the budget for 1931-32, are taken as deduction from charges under "26, Police" in the revised estimate. The increase under "Presidency Police" is chiefly due to more receipts under "Fees recoverable

for licenses granted under the Bombay City Police Act." The increase under "Collection of payments for services rendered" is mainly due to the recoveries from the Home Government and the Government of India on account of Aden police charges for the year 1930-31, which were not adjusted during that year by reduction from charges under "26, Police (Expenditure)." The decrease in the budget for 1932-33 as compared with the budget for 1931-32 is mainly under the minor heads "Presidency Police", "Fees, fines and forfeitures" and "Police supplied to public departments, private companies and persons", which is however partially counterbalanced by increases under the heads "Cash receipts under the Arms Act," "Miscellaneous", "Recoveries of overpayments" and "Collection of payments for services rendered." The decrease under the head "Police supplied to public departments, private companies and persons" is mainly due to the fact that no provision has been made for recoveries for the additional police at Sholapur.

124. The receipts realised from the working of the Public Conveyances Act were up to now credited to the Public Conveyance Funds and after deduction of the expenditure incurred by Government the balances were paid to the local bodies concerned. These transactions did not appear in the ordinary accounts. Government have now decided to abolish Public Conveyance Funds and to record these transactions in the main Government accounts with effect from 1932-33. The receipts are accordingly shown under the minor head "Fees, fines and forfeitures" and the expenditure incurred by Government, as also the balance payable to the local bodies, are shown as deduct entries. These deduct entries balance the receipts so that the transactions will not affect the totals.

Expenditure.

125. *Presidency Police.*—The decrease in the revised estimate for 1931-32 as compared with the budget for the same year is mainly due to savings on account of (*i*) the 10 per cent. cut in the pay of police officers above the rank of Sub-Inspector and Sergeant and of clerical staff drawing pay above Rs. 50 per mensem in the Police Department in Bombay City and (*ii*) less expenditure under "Pay of Establishment" under "City Police" and "Guards for public buildings" owing to vacancies in the police force. The decrease in the budget estimate for 1932-33 as compared with that for 1931-32 is partly due to less provisions made under "Pay of Officers" and "Pay of Establishment" owing to the 10 per cent. cut in pay and partly to less provisions made under "Pay of Establishment" and "Allowances, Honoraria, etc." under "City Police" owing to vacancies in the police force.

126. *Superintendence.*—The decrease in the revised estimate for the current year and the budget estimate for next year, as compared with the budget estimate for the current year, is chiefly due to the emergency cut in pay.

127. *District Executive Force.*—The decrease in the revised estimate for 1931-32 as compared with the budget estimate for the same year is due to (1) surrender of savings from the provisions made for "Ordnance Stores" under "Contingencies" by the postponement of the rearmament programme and curtailment of expenditure under "Allowances, Honoraria, etc.," owing to observance of strict economy, (2) savings on account of the 10 per cent. cut in pay (3) recovery from the Government of India of the cost of the additional police at certain places in the Presidency taken as reduction of expenditure, and (4) less expenditure incurred under "Pay of Establishment" in Sind owing to vacancies in the police force, and under "Allowances, Honoraria, etc. (Voted)" owing to the reduction in the rates of horse allowance of the mounted police and the conveyance allowance of Sub-Inspectors of Police. The decrease in the budget estimate for 1932-33 as compared with the budget estimate for 1931-32 is mainly due to (1) less provision made under "Pay of Officers" and "Pay of Establishment" owing to the 10 per cent. cut in pay, (2) less provision made under "Additional Police Establishment", and (3) less provisions made under "Pay of Establishment" in the Presidency Proper and Sind owing to vacancies in the police force and under "Allowances, Honoraria, etc." in Sind owing to reduction in the rates of horse allowance of mounted police and conveyance allowance of Sub-Inspectors of Police. The decrease is, however,

partially counterbalanced by increased provisions made for the whole year for the police staff required for the opening of the new Dadu District and for the re-organization of the police force of that district and increased provision made under "Ordnance Stores" for the purchase of new B. L. 410 bore muskets.

A new sub-head called "Land Conveyance Licensing Department" has been opened with effect from 1932-33 under this minor head. This sub-head shows the expenditure incurred in connection with the working of the Public Conveyances and the Motor Vehicles Acts. The total expenditure will be divided in proportion to the realisations and debited on that basis partly to "37-Miscellaneous Departments—Inspection of Motor Vehicles" and partly to the receipts realised from the working of the Public Conveyances Act as shown under "XIX—Police."

128. *Police Training School.*—The decrease in the budget estimate for 1932-33 as compared with the budget estimate for 1931-32 is partly due to less provision made under "Pay of Officers" owing to the 10 per cent. cut in pay and partly due to the fact that no provision has been made in the budget estimate for 1932-33 for opening a branch for the training of Head Constables of the District Police owing to the postponement of that scheme as a measure of retrenchment.

129. *Railway Police.*—The decrease in the revised estimate for 1931-32 as compared with the budget for the same year is partly due to the savings from the 10 per cent. cut in pay and partly to the surrender of savings from the provisions made for "Ordnance Stores" under "Contingencies" owing to the postponement of the rearmament programme as a measure of retrenchment. The decrease in the budget estimate for 1932-33 as compared with the budget estimate for 1931-32 is mainly due to less provisions made under "Pay of Officers" and "Pay of Establishment" owing to the 10 per cent. cut in pay.

130. *Criminal Investigation Department.*—The decrease in the budget estimate for 1932-33 as compared with the budget estimate for 1931-32 is partly due to less provisions made under "Pay of Officers" and "Pay of Establishment" owing to the 10 per cent. cut in pay and partly due to less provisions made under "Allowances, Honoraria, etc." and "Contingencies" owing to curtailment of expenditure.

131. *High Commissioner—Stores.*—The budget provides for the expected charges on account of freight and value of water proof coats, rain capes and buttons ordered from England for the Bombay City Police force, as they cannot be obtained in India.

132. *Special Emergency Expenditure.*—The decrease in the revised estimate for 1931-32 as compared with the budget estimate for the same year is due to savings effected under "Pay of Establishment" and "Allowances, Honoraria, etc." in Sind owing to the disbandment in April 1931 of the temporary police force entertained for the civil disobedience movement, and to the savings effected under "Allowances, Honoraria, etc." in Bombay City and Presidency Proper, owing to the discontinuance of the special compensatory allowances to the temporary police forces entertained for the civil disobedience movement. The decrease is, however, partially counterbalanced by more expenditure under "Pay of Establishment" in Bombay City and the Presidency Proper owing to the continuance of the temporary forces. The decrease in the budget for 1932-33 as compared with the budget for 1931-32 is mainly due to the fact that no provision has been made in the budget for 1932-33 for special compensatory allowances to the temporary police forces entertained in Bombay City and the Presidency Proper.

27, Ports and Pilotage.

Expenditure (Reserved).

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Ports Establishments	7	7	6	6
Miscellaneous	1	4	4	1
Works	1	..	..	..
Total ..	9	11	10	7

133. *Ports Establishments.*—Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly, expenditure in connection with the Ship Survey Departments, Bombay and Karachi, is treated as partly Central and partly Provincial. In the case of the Ship Survey Department, Bombay, the expenditure is 93 per cent. Central and 7 per cent. Provincial. In the case of the Ship Survey Department, Karachi, a fixed contribution of Rs. 1,450 per annum has been fixed for five years from 1931-32.

134. *Miscellaneous.*—This minor head provides for the boat establishment of the Collector of Kolaba. The reduction in the budget estimate for 1932-33 as compared with the current year's estimates is due to the omission of the non-recurring provision of 3 for the purchase of a boat for the use of the Collector.

30, Scientific Departments (Transferred).

Expenditure.

	Accounts, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
(1) Donations to Scientific Societies and Institutions	4	4	4	4
(2) Museums	88	88	90	87
	92	92	94	91

135. *Museums and Scientific Societies.*—The increase in the current year's revised estimate is due to the free grant of timber to the Lord Reay Industrial Museum, Poona.

XXI and 31, Education (Transferred).

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
A—University	3,63	4,89	5,54	5,57
B—Secondary	4,55	4,44	4,44	4,30
C—Primary	2	1	1	1
D—Special	25	31	34	31
E—General	6,91	5,00	5,05	4,21
Total ..	15,36	14,65	15,38	14,40
Refunds ..	—4	—3	—3	—3
Grand Total ..	15,32	14,62	15,35	14,37

136. *A—University.*—The increases in the revised estimate and the budget for next year as compared with the budget estimate for the current year are due partly to the increase in fees and partly to the increased number of students in Government Arts Colleges.

137. *B—Secondary.*—The decrease in next year's estimate under this head is due to less receipts from fees on account of the proposed closing of 14 classes at the Elphinstone High School, Bombay (7 on the Gujarati side and 7 on the Marathi side) in connection with the scheme for the expansion of the Secondary Training College, Bombay.

138. *E—General.*—The following receipts are credited to this head :—

(*a*) Contributions.

(*b*) Income from Endowments.

(*c*) Miscellaneous receipts comprising mainly the following items :—

(1) Vernacular Final Examination Fees.

(2) London Chamber of Commerce Examination Fees.

(3) Drawing Examination Fees.

(4) Government Scholarship Examination Fees.

(5) Government Commercial and Clerical Certificate Examination Fees.

(6) Secondary Teachers' Certificate Examination Fees.

(*d*) Recoveries of overpayments.

The decrease in next year's estimate is mainly due to less receipts anticipated under "Recoveries of overpayments."

Expenditure.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
A—University	18,16	17,77	17,15	16,26
B—Secondary	24,25	23,80	23,39	21,83
C—Primary	1,32,71	1,28,19	1,28,06	1,09,84
D—Special	9,29	9,52	9,06	6,61
E—General	15,29	15,62	14,86	13,51
Exchange	2	....	....	....
Total ..	1,99,72	1,94,90	1,92,52	1,68,05

Budget Estimate, 1932-33.

139. *General Remarks.*—Owing to the acute financial stringency, Government have been compelled to effect a reduction next year of (*i*) 15 per cent. in grants-in-aid to local bodies including the Bombay Municipality for primary education and (*ii*) 5 per cent. in the grants to non-Government Arts and Professional Colleges and non-Government Secondary Schools. It has been found necessary to omit all provisions for building grants except a small sum of 20 for building grants for primary schools of local bodies. An emergency cut of 10 per cent. has also been effected in the pay of officers and establishments under Government and other economies have been effected wherever found possible.

140. *A—University.*—Of the decrease of 1,51 in next year's estimate as compared with the current year's sanctioned estimate, 1,12 is on account of the 10 per cent. cut in pay, while 11 is on account of the reduction by 5 per cent. of grants to non-Government Arts and Professional Colleges. The remaining decrease is mainly due to the absence in next year's estimate of the large non-recurring provision (53) made in the current year's estimate for non-recurring charges in connection with the opening of the Inter-Science and Junior B.A. Classes at the Ismail College, Andheri, partially counterbalanced by increases next year of (*i*) 17 on account of the proposed opening of the Senior B.A. and Inter-Science, B Group, Classes at the same college and (*ii*) 7 in connection with the proposed expansion of the Secondary Training College, Bombay.

141. *B—Secondary.*—The decrease under this head is composed of (*i*) 96 on account of the 10 per cent. cut in pay, (*ii*) 43 on account of the saving in the cost of teaching staff due to the Indian Girls' High School, Poona, having been placed on a grant-in-aid basis, (*iii*) 55 on account of the 5 per cent. cut in the grants to non-Government Secondary Schools, (*iv*) 20 on account of the saving in the cost of staff resulting from the proposed closing of 14 classes (7 on the Gujarati side and 7 on the Marathi side) at the Elphinstone High School, Bombay, in connection with the scheme for the expansion of the Secondary Training College, Bombay, and (*v*) 8 on account of lump cuts made as a measure of retrenchment. The decrease is partially counterbalanced by an increase of 30 on account of the grant to be paid to the Indian Girls' High School, Poona.

142. *C—Primary.*—The decrease under this head is mainly due to the decision of Government to reduce by 15 per cent. the grants payable to local bodies for primary education next year owing to acute financial stringency.

143. *D—Special.*—The decrease (2,91) under this head, excluding 38 on account of the 10 per cent. cut in pay, is to a very large extent due to the omission from this head next year of the several provisions for industrial and technical education which have been transferred to the head "35-Industries." The reduction in allowances to students in Training Schools for Boys also partly accounts for the decrease.

144. *E—General.*—The decrease of 2,11 under this head, as compared with the current year's budget, is distributed among the minor heads as shown below :—

	Decrease.
(*a*) Direction	38
(*b*) Inspection	80
(*c*) Scholarships	50
(*d*) Miscellaneous	43
	2,11

The decreases under "Direction" and "Inspection" are mainly due to the 10 per cent. cut in pay.

The decrease under "Scholarships" is mainly due to the reductions in the several provisions for scholarships as a measure of retrenchment, and to the omission of the provision for scholarships tenable at technical institutions which has been transferred to the head "35-Industries."

The decrease under " Miscellaneous " is mainly due to the omission of provision (18) on account of expenditure in connection with the Committee of Direction for Industrial and Technical Schools, which has been transferred to "35-Industries" and to reductions of (*i*) 5 under " Examination charges ", (*ii*) 10 under " Grants for the encouragement of literature ", (*iii*) 3 under " Dakshina and other fellowships " and (*iv*) 4 in the grant to the Bombay Presidency Boy Scouts Association.

31, Education (Reserved).

Expenditure.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Secondary	4,83	4,74	4,78	4,57
Special	1,54	1,52	1,39	1,46
General	27	42	39	40
	6,64	6,68	6,56	6,43

Revised Estimate, 1931-32.

145. *Special.*—The decrease of 13 is due to the reduction in the number of inmates in the Reformatory School at Yeravda, and to the lower rates of maintenance charges at the David Sassoon Reformatory.

Budget Estimate, 1932-33.

146. *Secondary.*—The decrease in the budget estimate for next year against the current year's budget is due to a cut of 5 per cent. in the provision for ordinary grants to Secondary schools owing to retrenchment.

XXII and 32, Medical (Transferred).

Receipts.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Medical Schools and College Fees	1,45	1,37	1,37	1,59
Hospital Receipts	2,00	2,04	2,20	3,59
Mental Hospital Receipts	1,57	1,55	1,70	1,56
Sale of Medicines	1	..	..	..
Contributions	8,06	7,99	7,99	8,00
Income from Endowments	23	17	41	45
Miscellaneous	10	12	12	12
Recoveries of Overpayments	26	20	20	20
Collection of Payments for services rendered ..	30	1	5	1
Total ..	13,98	13,45	14,04	15,52
Deduct—Refunds	—11	—10	—11	—10
Total ..	13,87	13,35	13,93	15,42

Expenditure (Transferred).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Medical Establishment	6,54	6,14	6,17	5,91
Hospitals and Dispensaries	31,51	30,46	30,20	28,41
Grants for Medical Purposes	4,23	4,20	4,10	4,04
Medical Colleges and Schools	5,12	5,27	5,33	4,71
Mental Hospitals	5,65	5,38	5,32	5,27
Chemical Examiners	48	60	59	55
Expenditure in England (Stores)	..	18	8	11
Loss or gain by Exchange	1	..	..	..
Total ..	53,54	52,23	51,79	49,00

Receipts.

147. *Medical Schools and College Fees.*—The estimate for 1932-33 is higher than the budget as well as the revised estimate for the current year owing to the increase in fees in Medical Schools.

148. *Hospital Receipts.*—The estimate for 1932-33 has been fixed at a considerably higher figure than the current year's budget or revised estimate owing to (*a*) the levy of a uniform fee of one anna in the case of out-patients and two annas in the case of in-patients at all Government Hospitals, (*b*) the additional provision for maternity cases in the Nursing Home at the St. George's Hospital and (*c*) the modification in the system of charging fees to patients in the European General Hospital, Aden, recently sanctioned by Government. These also account for the small increase in the current year's revised estimate as compared with the budget.

149. *Income from Endowments.*—Additional receipts of nearly 24 to 26 are likely to be realised from the endowments in connection with the nursing arrangements and the Training School for Nurses at the Cama and Albless Hospitals, Bombay. The nursing arrangements and the Training School at these Hospitals

were formerly managed by a private Association with a grant-in-aid from Government. As the association ceased to function from the beginning of 1931-32 and as no other body came forward to carry on these functions, Government had to undertake them. The revenue formerly realised by the association from endowments will now be credited to Government. This accounts for the increase in the current year's revised estimate as well as in the estimate for 1932-33 over the current year's budget estimate of income from endowments.

Expenditure.

150. *Medical Establishments.*—The estimate for the next year is lower than the revised estimate for the current year on account of temporary reduction of 10 per cent. in pay of officers and establishments.

151. *Hospitals and Dispensaries.*—The estimate for the year 1932-33 is lower than the budget for the current year chiefly owing to—

(*a*) 10 per cent. cut in pay of officers and establishment throughout the year,

(*b*) abolition of 3 Indian Medical Department posts at the J. J. Hospital,

(*c*) reduction in expenditure on establishments and contingencies on account of closure in 1931-32 of 142 beds in Bombay Hospitals,

(*d*) abolition of the post of Resident Medical Officer, B. J. Hospital for Children, Bombay,

(*e*) reduction in the rates of travelling allowance admissible to officers and establishments and

(*f*) economy in expenditure on contingencies.

These reductions have been partly counterbalanced by additional expenditure on

(*g*) the creation of 3 part-time posts on a monthly honorarium of Rs. 50 each at the J. J. Hospital, in the place of 3 I. M. D. officers [*vide* (*b*) above],

(*h*) the purchase of a sterilizer for the Civil Hospital, Karachi, and

(*i*) additional expenditure in consequence of separation of Railway medical arrangements for the Civil Hospital, Sukkur.

152. *Grants for Medical Purposes.*—The reduction in the revised estimate for the current year as well as the budget for the next year as compared with the current year's budget is due to the reduction of grants for nursing at the J. J. and G. T. Hospitals owing to the closure of beds. This reduction has been partly counterbalanced by the additional expenditure on nursing arrangements at the Cama and Albless Hospitals taken over by Government.

153. *Medical Colleges and Schools.*—The budget estimate for next year shows a considerable reduction chiefly due to 10 per cent. cut in pay of officers and establishments of the Grant Medical College and the three Government Medical Schools and the abolition of the posts of (1) Assistant to the Dean, Grant Medical College, and (2) Medical Registrar at the Medical School, Ahmedabad. These reductions have been partly counterbalanced by the creation of a post of Office Superintendent for the office of the Dean, Grant Medical College.

154. *Mental Hospitals.*—The revised estimate is lower than the budget for the current year owing to the 10 per cent. cut in pay of officers and establishment. The reduction in the estimate for next year as compared with the budget and the revised estimate for the current year is accounted for by the same cause and by the abolition of the post of full-time Superintendent of the N. M. Mental Hospital, Naupada, Thana, the supervision of the institution being entrusted to the Civil Surgeon, Thana, in addition to his own duties with a special pay of Rs. 150 per mensem.

155. *Chemical Examiners.*—The small reductions in the revised estimate for the current year and the estimate for 1932-33 are due to the 10 per cent. cut in pay of officers and establishments.

156. *Expenditure in England (Stores).*—The revised estimate is lower than the budget for the current year owing to the purchase in India of some of the stores originally proposed for purchase in England. The reduction in the estimate for next year is also similarly accounted for by increased local purchase.

32, Medical (Reserved).

Expenditure.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Grants for Medical Purposes	4	6	6	6

157. The provision is on account of the grant-in-aid to the Bombay Medical Council.

XXIII and 33, Public Health.

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(1) Sale proceeds of sera and vaccines ..	3,70	4,86	4,00	3,84
(2) Contributions	1,77	2,21	2,00	2,35
(3) Miscellaneous	6,26	6,51	7,03	11,02
(4) Recoveries of overpayments ..	17	13	17	17
(5) Collection of payments for services rendered	45	..	3	2
Total ..	12,35	13,71	13,23	17,40
Deduct—Refunds ..	—2	—3	—3	—2
Total ..	12,33	13,68	13,20	17,38

Expenditure (Transferred).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(1) Public Health Establishment ..	8,89	8,71	8,29	9,27
(2) Grants for public health purposes ..	7,26	7,09	6,65	4,25
(3) Expenses in connection with epidemic diseases	2,10	1,92	1,83	1,91
(4) Bacteriological Laboratories	3,21	3,66	3,27	3,31
(5) Pasteur Institutes	41	36	40	35
(6) Works	4,78	4,21	4,19	6,39
(7) Exchange	1	..	..	..
(8) Expenditure in England (Stores) ..	..	..	..	15
Total ..	26,66	25,95	24,63	25,63

Revenue.

158. The sale proceeds of quinine, vaccines etc., and contributions for public health purposes and receipts from water works are credited to this head.

159. *Sale proceeds of Sera and Vaccine.*—The revised estimate of the current year and the budget estimate of the next year show considerable reductions due to less demand for sera and vaccines supplied by the Belgaum Vaccine Institute and the Haffkine Institute, Bombay.

160. *Miscellaneous.*—The increase of 52 in the revised estimate of the current year is due to additional receipts of 20 anticipated on account of consultation fees of the Superintending Engineer, Public Health, recoverable from Indian States and of 38 on account of sale proceeds of water supply, partly counterbalanced by a deficit of 6 anticipated in the recoveries from certain Notified Area Committees and Municipalities. The large increase in next year's estimates is due to the transfer of the receipts of the Salsette and Ambernath Water Supply Schemes to this head and the inclusion of 25 representing recoveries of grant-in-aid from

certain institutions in Poona which are supplied with water from the Poona Cantonment Water Works either free or at concessional rates (*vide* explanation under 47, Miscellaneous—Transferred—Contributions).

Expenditure.

161. *Public Health Establishment.*—The decrease in the revised estimate as compared with the sanctioned estimate of the current year is due to savings of 69 (including the 10 per cent. emergency cut) anticipated under the several sub-heads which will be partially counterbalanced to the extent of 27 on account of additional expenditure on Port Health Establishment, grant-in-aid to local bodies for vaccination and less recoveries of establishment charges from contribution and provincial works. The increase in the budget estimate for next year as compared with that of the current year is mainly due to less recoveries of establishment charges amounting to 1,97 from contribution and provincial works provided for under "33-B" and "56-A".

162. *Grants for Public Health purposes.*—The main items of expenditure recorded under this head are :—

(*a*) Grants for special expenditure in connection with public health ;

(*b*) Grant-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors ;

(*c*) Grants to Village Sanitary Committees ;

(*d*) Charges on account of development and town planning schemes ;

(*e*) Grants for village water supply.

Item (*a*).—In the ensuing year's estimate a provision of 1,67 is made. It consists of 96 for the last instalment of the Poona Drainage Scheme, 1st Section, against 1,25 in the current year, and 71 as against 3,32 in the current year for grants to local bodies on account of centage charges on works carried out through Government agency. The decrease in the latter grant is due to the retrenchment in expenditure owing to financial stringency.

Item (*b*).—Government pay to local bodies, subject to certain conditions, grants equal to two-thirds of the pay of Health Officers of Municipalities and District Local Boards and half the pay of Sanitary Inspectors. A provision of 1,05 has been made on this account for the next year as against 1,16 in the current year. The decrease in the grant is due to the reduction of the subsidies by ten per cent. as a measure of retrenchment.

Item (*c*).—With a view to improving the sanitary conditions of villages, Government ordinarily give grants to Village Sanitary Committees equal to a quarter of their expenditure, the other ¾ths being contributed by local bodies and villagers.

Item (*e*).—The current year's grant of Rs. 1 lakh has been repeated in the next year for grants-in-aid to local bodies for village water supply.

163. *Bacteriological Laboratories.*—The reductions in the revised estimate for 1931-32 and the budget estimate for 1932-33, are due to (*a*) the 10 per cent. temporary cut in pay of officers and establishment, and (*b*) reduced expenditure on contingencies due to less demand for vaccines etc., sold by the Haffkine Institute.

164. *Pasteur Institutes.*—The increase in the revised estimate is due to increase in the number of patients taking anti-rabic treatment in this Presidency.

165. *Works.*—The increase in the next year's estimate is due to the transfer of the provisions for the maintenance and repairs of Ambernath and Salsette Water Supply Schemes from "42, Bombay Development Scheme" to "33, Public Health".

XXIV and 34, Agriculture.

Revenue.

—	Accounts 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(1) Agricultural Receipts	2,57	2,63	2,11	2,09
(2) Veterinary Receipts	9	23	16	16
(3) Co-operative Credit	47	91	91	1,28
(4) Recoveries of overpayments	2	6	3	2
(5) Collection of payments for services rendered	11	..	10	11
Total ..	3,26	3,83	3,31	3,66
Deduct—Refunds ..	—2	—1	—1	—1
Total ..	3,24	3,82	3,30	3,65

Expenditure (Transferred).

—	Accounts 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(1) Agriculture	17,94	19,45	17,64	15,78
(2) Veterinary Charges	5,75	5,14	5,36	4,24
(3) Co-operative Credit	6,24	5,90	5,78	5,44
(4) Works	10	..	82	15
(5) Exchange	1	..	..	..
Total ..	30,04	30,49	29,60	25,61

Revenue.

166. *Agricultural Receipts.*—The Agricultural College and School fees, and proceeds of farm produce, and cotton-seed and implements sold by the Agricultural Department are credited to this head. The current year's revised and next year's budget estimates are lower than the current year's budget estimate owing to the prevailing low prices of agricultural produce and the closing of the Baramati Farm.

167. *Veterinary Receipts.*—The decrease in the current year's revised and next year's estimates as compared with the current year's budget estimate is mainly due to there being no receipts from the certification of animal casings exported to America, as there is now no demand for casings, and to the transfer to the head "XXX–Civil Works" of the credit of the recoveries of rent of the Veterinary College Hostel.

168. *Co-operative Credit.*—The increase of 37 in the ensuing year's estimate as compared with the current year's estimates is due to anticipated larger receipts from audit fees.

Expenditure.

169. In addition to the provincial expenditure under the head "34, Agriculture" the expenditure against subsidies received from the Imperial Council of Agricultural Research for agricultural and veterinary research schemes are also shown

under this head. The accounts procedure relating to these subsidies is described in the section relating to "Debt, Deposits and Advances", where these grants are credited in the first instance. In the current year, grants have been received from the Imperial Council of Agricultural Research for—

(*a*) Sugarcane Research Scheme in the Bombay-Deccan ; and

(*b*) Investigation into virus diseases of plants.

Details of these schemes will be placed before the Council separately. In the next year, there will be a new grant for Veterinary Investigation Officer and his staff, *vide* the statement of new items of expenditure. The expenditure incurrred by the Bombay Government up to now on the Manjri farm will be treated hereafter as contribution towards the Sugarcane research scheme financed by the Imperial Council of Agricultural Research.

170. *Agriculture.*—The decrease of 1,81 in the current year's revised as compared with the sanctioned estimate is mainly due to (1) retrenchment measures, such as the reduction in the boring staff, non-filling of the post of Agricultural Engineer in Sind, closing the Baramati Farm, holding in abeyance the post of Divisional Superintendent of Agriculture, N. D., the emergency 10 per cent. cut in pay, and reductions in contingent expenditure ; and (2) the transfer of 82 from the lump provision of 2,00 for the Six Farms Scheme to the minor head "34-D, Works" as capital outlay on buildings to be constructed on the farms. The decrease is slightly counterbalanced by expenditure on the destruction of locusts in Sind and the organisation of a touring party for agricultural propaganda work in Sind. The decrease of 1,86 in the ensuing year's estimate as compared with the current year's revised estimate is due to further measures of retrenchment, e.g., abolition or holding in abeyance of the posts of District Horticultural Officer, Agricultural Engineer in the Presidency and Deputy Director of Agriculture, Konkan, and several posts of Graduate and Non-Graduate Assistants at the Poona Agricultural College and the Vernacular Agricultural School at Loni and on various farms and institutions. It is also due to the 10 per cent. cut in pay and to the reduction made in cultivation charges and in the grants for live stock, agricultural experiments, Agricultural Associations, boring etc., and to smaller expenditure on the Six Farms Scheme.

171. *Veterinary Charges.*—The increase of 22 in the current year's revised estimate as compared with the sanctioned estimate is mainly due to larger expenditure (42) on the purchase of sera and vaccines, partially counterbalanced by savings resulting from (*a*) retrenchment measures, e.g., reduction in the staff of the Bombay City and Harbour Veterinary Department, and the observance of rigid economy in the expenditure on travelling allowance and contingencies, and (*b*) the 10 per cent. cut in pay. The ensuing year's estimate shows a reduction of 90 as compared with the current year's budget. The decrease is mainly due to (*a*) the 10 per cent. cut in pay, (*b*) smaller provision for the purchase of sera and vaccines, grants to veterinary hospitals and dispensaries and travelling allowance, (*c*) abolition of two posts of Veterinary Inspectors and holding in abeyance of two posts of Veterinary Assistant Surgeons in the Presidency proper, and (*d*) reorganization of the staff of the Bombay Veterinary College and the Bombay City and Harbour Veterinary Department.

172. *Co-operative Credit.*—The decrease of 34 in the ensuing year's estimate as compared with the current year's revised estimate is mainly due to the 10 per cent. cut in pay, the holding in abeyance of two posts of Assistant Registrars, replacement of seven posts of Auditors by six posts of Sub-auditors, and reduction in the grant for travelling allowance and in the subsidy to the Bombay Co-operative Institute, partially counterbalanced by the creation of an additional post of special Auditor.

173. *Works.*—The decrease of 67 in the ensuing year's estimate as compared with the current year's revised estimate is due to smaller expenditure on works in connection with the Six Farms Scheme, as most of the buildings will be completed in the current year.

XXV and 35, Industries.

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Industries	5	5	4	11
Fisheries	..	..	..	1
Total ..	5	5	4	12

Expenditure (Transferred).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Industries	1,24	1,37½	1,24½	3,66½
Fisheries	..	1½	1½	1½
Total ..	1,24	1,39	1,26	3,68

Revenue.

174. *Industries.*—The decrease in the revised estimates is due to the decrease in the production of cloth and its sale proceeds owing to the reduction in expenditure on the purchase of yarn, silk and wool at the demonstrations as a measure of retrenchment. The estimates for the next year include receipts amounting to "7" from the R. C. Technical School, Ahmedabad, provision on account of which has been transferred to this Budget head from the head "XXI–Education".

175. *Fisheries.*—It has been decided that the receipts in connection with oyster culture operations in Sind which have hitherto been credited to the head "V, Land Revenue" should, with effect from the year 1932-33, be credited to this head.

Expenditure.

176. *Industries.*—The decrease in the revised estimate as compared with the budget estimate is due mainly to retrenchments including the ten per cent. cut in the current year. The increase in the next year's budget estimate as compared with the current year's budget is due to the fact that the provision for industrial and technical education which was hitherto made under the head "31–Education" is now transferred to this head. Excluding the provision on this account, the net provision on account of Industries is less than that of the current year.

177. *Fisheries.*—The current year's budget contains a provision of 1 (non-voted) for honorarium to the Collector of Salt Revenue, Bombay, for the preparation of a report on the fishing industry of the Bombay Presidency after carrying out a survey. The report has not yet been completed and so the honorarium will not be paid this year. A part of the provision has, however, been utilised for meeting the expenditure on account of the Collector's visits to places outside his jurisdiction in connection with the survey. The report will be ready and the honorarium drawn before the close of the financial year 1932-33. Provision for the honorarium has therefore been made in next year's budget.

XXVI and 37, Miscellaneous Departments (Reserved).

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(1) Examination fees	49	40	45	45
(2) Fees for inspection of Steam Boilers ..	1,33	1,43	1,51	1,59
(3) Miscellaneous	3	5	5	4
(4) Inspection of Motor Vehicles	..	12,01	12,87	12,78
Total ..	1,85	13,89	14,88	14,86
Deduct—Refunds { Reserved ..	—2	—2	—3	—7
Deduct—Refunds { Transferred ..	..	—1	—1	—1
Total ..	1,83	13,86	14,84	14,78

Expenditure (Reserved).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(1) Labour	94	84	79	79
(2) Inspection of Factories	1,26	1,34	1,29	1,29
(3) Inspection of Steam Boilers	1,60	1,61	1,51	1,43
(4) Inspection of Motor Vehicles	..	89	1,07	98
(5) Examinations	18	18	18	18
(6) Miscellaneous	15	14	14	13
Total ..	4,13	5,00	4,98	4,80

Revenue.

178. *Examination fees.*—The fees on account of the following items are credited to this head :—

(1) Fees for the Accountancy Diploma Examination,

(2) Fees received by the Civil and Military Examination Committee,

(3) Fees for the Sanitary Inspectors' Examination and

(4) Fees for the Examination for the grant of certificates of competency to electrical contractors and wiremen.

The increase in the revised estimate and the budget for the next year is due mainly to the anticipated increase in the number of students appearing for the Government Diploma in Accountancy Examination.

179. *Fees for Inspection of Steam Boilers.*—The increases under this head are due partly to the enhanced scale of fees for Inspection of Steam Boilers sanctioned from the 1st November 1931 and partly to the increased number of candidates for examinations under the Bombay Boiler Rules.

180. *Miscellaneous.*—The decrease in the estimate for next year as compared with the current year's budget and the revised estimate is due to a fall in the subscriptions for the Labour Gazette and the advertisements published in it.

Expenditure.

181. *Labour ; Inspection of Factories ; and Inspection of Steam Boilers.*—The decreases under these heads are due to the emergency cut in pay and other retrenchments.

182. *Inspection of Motor Vehicles.*—The increase in the revised estimates over the budget estimates for the current year amounts to 18 as follows :—

+ 15 on account of the temporary inspection staff appointed in the Motor Vehicles Department, Bombay City, to cope with the work arising from the increase in motor fees and to prevent leakage of revenue by evasion.

+ 5 on account of the staff employed in Sind in connection with motor vehicles let or plying for hire. This staff was hitherto provided under "26, Police".

— 2 the increases above are partly counterbalanced by savings amounting to 2.

The increase of 9 in the estimates for 1932-33 over the current year's budget is due to the increase of 20 mentioned above, which is partly counterbalanced by the emergency cut in salaries which will remain in force throughout 1932-33.

183. *Miscellaneous.*—The charges on account of the offices of the "Commissioner for Workmen's Compensation" and the "Controller of Rent" are provided under this minor head. The Karachi Rent Restriction Act which was due to expire on the 31st December 1931, has been extended for a further period of one year i.e. up to the 31st December 1932.

37. Miscellaneous Departments (Transferred).

Expenditure.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(1) Preservation and Translation of Ancient Manuscripts	3	3	3	1½
(2) Examinations	14	13½	12½	12½
(3) Miscellaneous	..	..	8	15
(4) Provincial Statistics	1	1½	1½	1
Total ..	18	18	25	30

184. *Preservation and Translation of Ancient Manuscripts.*—The provision for next year has been reduced by 1½ on account of financial stringency.

185. *Miscellaneous.*—A Supplementary grant was obtained from the Legislative Council in July 1931 for the Backward Class Officer and his establishment from 1st September 1931. The increase next year as compared with the revised estimate of the current year is due to provision having been made for the establishment of the Backward Class Officer for the whole of the next year.

XXX and 41, Civil Works—Provincial—Transferred.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Revenue	23,50	57,79	58,24	34,02
Expenditure	1,07,51	1,24,17	1,15,72	94,31
Lump provision for regrant of lapses ..	..	40	..	15
Deduct—on account of probable lapses ..	..	—40	—40	—15
Total ..	1,07,51	1,24,17	1,15,32	94,31

Revenue.

186. The receipts consist mainly of rents of buildings (including rents of electrical and sanitary installations), tolls on roads, transfers from the Central Road Development Account and miscellaneous items. The increase of 45 in the revised estimate for 1931-32, as compared with the budget estimate for the same year, is mainly due to an increase of 49 under rents of buildings, 14 under ferry receipts, 79 under tolls on roads and 1,05 under recoveries of expenditure, partly counterbalanced by a decrease of 1,60 under transfers from the Central Road Development Account and 47 under miscellaneous items. The decrease of 23,77 in the budget estimate for 1932-33, as compared with that for 1931-32, is due to the fact that, while there is an increase of 53 under tolls on roads and 34 under rents of buildings, there is a decrease of 24,28 under transfers from the Central Road Development Account and 34 under miscellaneous items.

Expenditure.

187. The decrease of 8,85 in the revised estimate for 1931-32, as compared with the budget estimate for the same year, is mainly due to retrenchment. It is also partly due to less expenditure on petrol tax works owing to a decrease in the receipts from the petrol tax fund. The decerase of 29,86 in the budget estimate for 1932-33, as compared with that for 1931-32, is due to the same reasons as have been explained above.

188. The provision for 1932-33 under the head 41, Civil Works—Transferred, has been distributed as under :—

Works in progress	1,04
New works	1,18
Road works to be financed from receipts from the petrol tax fund	15,00
Liabilities under the Workmen's Compensation Act ..	1
Discretionary grants	3,60
Repairs	36,99
Establishment	31,33
Tools and Plant	55
Grants-in-aid	8,45
Suspense	11
Expenditure in England—Stores	14
Deduct—English cost of Stores and Establishment ..	—3,97
Lump *deduction* on account of probable savings on works ..	—12
Lump provision for regrant of lapses	15
Deduct on account of probable lapses	—15
	94,31

189. The provision for works in progress will be utilised mainly on the following works for which an allotment of 10 or more has been proposed in each case :—

Communications.—Construction of Warsa-Borzar Road, Section I (20); Dhadgaon-Shahada Road, Section IV (10); Improvements to Taloda-Shahada Road, Section I (15); Improvements to Taloda-Shahada Road, Section II (15); Improving Khanapur-Yellapur Road (20); Improving Sadashivgad-Kadra Road (20).

190. The provision of 1,18 for new works is intended for the major works shown in statement F.

Works financed from the petrol tax fund are shown in the Appendix to the Public Works Department Budget under the head 41, Civil Works—Provincial.

41, Civil Works—Reserved.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Expenditure	4,07	3,81	3,74	2,82

191. The reduction of 99 in the budget estimate for 1932-33, as compared with that for 1931-32, is due to financial stringency.

The grant under the head 41, Civil Works—Reserved—has been distributed as under :—

Works	25
Repairs	2,00
Establishment	54
Tools and plant	3
	2,82

The provision of 25 for works will be utilized on works in connection with Government Houses.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

192. In this Presidency the Public Works Department establishment is not separated into two distinct branches to deal separately with Irrigation and with Roads and Buildings or "Civil Works". Much of the ordinary establishment executes work in connection with both branches. With a view to facilitate the booking of expenditure and appropriation audit all establishment and tools and plant charges (excluding special establishments and tools and plant required for survey works) are included in one demand for grant under "41, Civil Works".

193. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of Superintendence is distributed to major heads in proportion to the total expenditure on works and repairs debited to those major heads in that Circle. It is, however, necessary that there should be budget provisions for both of these items under all the major heads concerned which may correspond as nearly as possible with the sum that will be finally debited to those heads.

194. *Establishment.* The total ordinary establishment charges are distributed over the budget estimates of the heads "XIII", "15", "55" (other than Lloyd Barrage and Canals Construction Project) and "60", and the works of the late Development Department which have been transferred to the Public Works Department and which are provided under the head "42", at the rate of 24 per cent. of the estimated cost of works and repairs under those heads. This percentage is based on an average of past actuals. The head "41, Civil Works" bears the residual charges. In addition to the percentage provision for ordinary establishment each head is debited with the cost of special establishments, if any.

195. *Ordinary Tools and Plant.*—The original estimates are based on the requirements of the local officers. As the rate of 3 per cent. has been prescribed in respect of works carried out for other Governments, Departments, etc., budget provision for tools and plant required for such works is made at that rate. The residue is distributed over all heads, including "41", in proportion to the estimated outlay on works and repairs under those heads. For the purpose of the budget demand the total requirements for ordinary tools and plant are included in the demand under "41, Civil Works".

196. The Lloyd Barrage and Canals Construction Project having been a self-contained unit till recently, the establishment engaged thereon was not employed on other works except in very few instances. It was, therefore, debited with the actual cost of its establishment and tools and plant charges, and a separate demand for it was presented under the head "55" under which all details of establishment were given. On account of the amalgamation of ordinary Public Works Department charges in Sind with those of the Lloyd Barrage and Canals Construction Project it is not now possible to distinguish the establishment and tools and plant which are employed solely in connection with the Project. Tools and plant charges have been provided in the manner set out in paragraph 4. And establishment charges have been assessed by viewing firstly the total provision required for ordinary establishment in the whole of Sind in 1932-33, subtracting therefrom 24 per cent. of the estimated expenditure under all major heads on works and repairs in Sind excepting those of the Lloyd Barrage and Canals Construction, and treating the remainder as the establishment charges of the Project. In the final accounts establishment expenditure will be more accurately distributed in the manner explained in paragraph 2. The method of allocation here explained is only for the purpose of budget estimating.

197. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation and it is, accordingly, classified under the head "59, Bombay Development Scheme", to which head the cost of works and repairs in connection with that scheme is debitable. This establishment is, therefore, provided under that head, which also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer who now look after the

Reclamation work, and Secretariat charges at 1 per cent. on the cost of works and repairs.

198. The details of the establishment and tools and plant charges except those of the special establishments and tools and plant required for survey works are given in the detailed budget estimates for "41, Civil Works", and the details of special establishments and tools and plant required for survey works are given in the detailed budget estimates of the heads concerned.

199. The demand under "41, Civil Works" is divided into two portions; "Civil Works—Reserved", which consists of the demand on account of Government Houses only, and "Civil Works—Partly Reserved and Partly Transferred", which includes the rest of the demand. It is treated as "Partly Reserved and Partly Transferred" because, as explained above, it includes provision for Irrigation establishment, which is Reserved, as well as for Roads and Buildings establishment which is Transferred.

XXXI and 42, Bombay Development Scheme.

200. These revenue heads of receipts and expenditure were opened in 1927-28 for those Bombay Development Schemes on which capital expenditure on major works was complete. The first scheme transferred from the heads XLII and 59 to the heads XXXI and 42 was the Industrial Housing Scheme in 1927-28. In the following year the water and electric supply schemes at Ambernath were similarly transferred. Subsequently the revenue and expenditure connected with the Salsette water supply were also shown under these heads. The provisions for works and repairs and maintenance of other suburban schemes and miscellaneous works were also made under the head "42". As a result of the abolition of the Development Department with effect from 1st March 1930, all expenditure pertaining to its activities, except that of the Back Bay Reclamation Scheme, is now provided under budget heads charged to revenue and not under the capital head "59". In consequence of the abolition of the temporary Salsette Water Supply Sub-division under the Executive Engineer, Thana Division, and the transfer of works in that sub-division to the Thana Sanitary Sub-division under the control of the Superintending Engineer, Public Health, Bombay, the receipts and expenditure of the Salsette and Ambernath Water Supply Schemes, which were up to now shown under the heads XXXI and 42, Bombay Development Scheme, have been transferred to the heads XXIII and 33, Public Health, respectively, with effect from 1932-33.

201. The provisions for the Industrial Housing Scheme, the Ambernath Electric Supply Scheme and for works and repairs and maintenance of all Suburban schemes (other than Salsette and Ambernath Water Supply Schemes) and for miscellaneous works are shown in the following statements :—

Receipts.

	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(1) Sales of water	4,46	4,84	..
(2) Rent from properties	6,80	7,24	7,04
(3) Sales of electricity	24	30	24
(4) Cotton cess receipts	16,72	16,72	16,72
(5) Miscellaneous	42	60	49
	28,64	29,70	24,49
(6) *Deduct*—Refunds	—1	—1	—1
Total under "XXXI, Bombay Development Scheme".	28,63	29,69	24,48

Expenditure.

	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Industrial Housing Scheme.			
(1) Original Works	5	8½	3
(2) *Repairs and Maintenance—*			
(*a*) Annual repairs to chawls	52¼	52	55
(*b*) General tax	70	69	75
(*c*) Water tax	21	21	24
(*d*) Halalkhore tax	17	17	20
(*e*) Sanitary stores	5	4	4
(*f*) Rent to be paid to the Port Trust for Sewri land	14	14	14
(*g*) License fee for Worli market	1	1	1
Total for Repairs and Maintenance ..	1,80¼	1,78	1,93
(3) *Establishments—*			
(*a*) Pay of officers	8	6	5
(*b*) Pay of establishment	58	56	56
(*c*) Allowances and honoraria	23	24	25
(*d*) Contingencies	6	5	4
(*e*) Pensionary charges	14	7	7
Total for Establishments ..	1,09	98	97
(4) *S. S.3-Trombay North West—*			
(*a*) Original works	1¼	2	1¼
(*b*) Repairs and maintenance	6	5½	4
Total for Trombay North West ..	7¼	7½	5¼
(5) *S. S. 6-Danda—*			
(*a*) Original works	¾	½	¾
(*b*) Repairs and maintenance	½	½	½
Total for Danda ..	1¼	1	1¼
(6) *S. S. 7-Khar Model Suburb—*			
(*a*) Original works	12½	9	8
(*b*) Repairs and maintenance	1	⅝	¼
Total for Khar Model Suburb ..	13½	9⅝	8¼
(7) *S. S. 12-Suburban Trunk Roads—* Repairs and maintenance	2	4	1¼
(8) *S. S. 15-Ambernath Development—* Repairs and maintenance	5	3¾	3¼

	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(9) *S. S. 17-Central Salsette Tramway*—			
Repairs and Maintenance	3¼	3¼	7
(10) *S. S. 18-Kirol North*—			
Repairs and Maintenance	½	½	½
(11) *S. S. 19-Salsette Water Supply* —			
(*a*) Original works	20½	20½	..
(*b*) Repairs and Maintenance	2,08	4,48	..
Total for Salsette Water Supply ..	2,28½	4,68½	..
(12) *S. S. 21-Ambernath Water Supply*—			
(*a*) Original works	1	5½	..
(*b*) Repairs and Maintenance	26½	25	..
Total for Ambernath Water Supply ..	27½	30½	..
(13) S. S. 23-Ambernath Electric Supply			
Repairs and Maintenance	19¼	16	14¾
(14) (*a*) G.—1(*a*) Quarters and offices in Bombay ..	10½	7	8¾
(*b*) G.—1 (*b*) Quarters and offices in Salsette ..	2¼	2	1¾
(*c*) G. 2—Miscellaneous	..	..	..
Add for G. I and II General Schemes ..	..	27	..
	12¾	36	10½
(15) Land acquisition	8	9	9
(16) Establishment (Public Works Department) ..	1,03	97	28
(17) Tools and Plant	11	11	2
(18) General charges	10	10	10
(19) Interest	39,73	35,39	31,70
Grand Total under 42, Bombay Development Scheme ..	47,20	45,31	35,64

Revenue.

202. The decrease in next year's estimate is mainly due to the transfer of the receipts of the Salsette and Ambernath Water Supply Schemes from the head XXXI—Bombay Development Scheme to the head XXIII—Public Health.

Expenditure.

203. *Industrial Housing Scheme—Repairs and Maintenance.*—The increase occurs under municipal taxes on the Development Department chawls.

204. *Establishment.*—The decrease in next year's estimate is due to (*i*) the 10 per cent. cut in pay and (*ii*) less provision for pensionary and contingent charges.

205. *Suburban Schemes*—

Trombay, North West—Original works.—The provision proposed for next year is for filling of plots for sale and surveys and layout of roads.

Danda—Original works.—The proposed provision is mainly for filling low lying plots in the scheme.

Khar Model Suburb—Original works.—The proposed provision is for filling in plots, survey and layout of roads, road construction and lighting of roads.

Suburban Trunk Roads.—The provision is for current repairs to the Kolwada-Borla Road in Trombay North West.

Central Salsette Tramway—Repairs and Maintenance.—This provision is mainly for painting the underneath portion of the Kurla overbridge, and also for the maintenance of the tramway.

Ambernath Electric Supply—Repairs and Maintenance.—This provision is mainly for the running and maintenance of electric supply service.

206. *Interest.*—The decrease in the revised estimate of the current year is due to the transfer of the Rocky Hill flats to the head "41, Civil Works". And the further decrease in next year's estimate is mainly due to the transfer of the Ambernath and Salsette Water Supply schemes to the head "33—Public Health".

XXXII, Transfers from Famine Relief Fund and 43, Famine.

Revenue.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Transfers from Famine Relief Fund ...	10,73	13,68	14,83	13,63
Total ..	10,73	13,68	14,83	13,63

Expenditure.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Statutory Provision for Famine Fund ..	..	..	..	..
Expenditure met from the Famine Relief Fund.	2,08	2,00	13	..
Total, 43-A, Famine Relief ..	2,08	2,00	13	..
Total, 43-B, Transfers to Famine Relief Fund ..	..	..	..	..
Grand Total ..	2,08	2,00	13	..

Revenue.

207. The amount to be drawn from the Famine Fund for expenditure under revenue heads is required to be shown under the receipt head "XXXII-Transfers from Famine Relief Fund." The current year's budget contemplated a withdrawal of 13,68 from the Famine Fund for expenditure under the following revenue heads:—

	Rs.
8, Forest	7,000
15 (1), Irrigation	10,22,000
33, Public Health	1,02,000
34, Agriculture	37,000
43-A-Famine Relief	2,00,000
	13,68,000

It is now anticipated that 14,83 will be required to be drawn in the current year from the Famine Relief Fund for expenditure under the following heads :—

	Rs.
8, Forest	2,000
15 (1), Irrigation	13,39,000
33, Public Health	1,01,700
34, Agriculture	27,000
43-A, Famine Relief	13,000
For rounding	+ 300
	14,83,000

208. It is proposed to draw 13,63 next year from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
8, Forest	600
15 (1), Irrigation	12,40,000
33, Public Health	1,00,325
34, Agriculture	22,000
For rounding	+ 75
	13,63,000

Expenditure.

209. Under the revised Schedule IV to the Devolution Rules the Government of Bombay is ordinarily required to make an annual famine assignment of Rs. 12 lakhs. It may be spent only upon the direct relief of famine, and not, as formerly, also upon the construction of protective irrigation works or other works for the prevention of famine. But in any year when the accumulated total of the Famine Fund is not less than Rs. 75 lakhs this Government may suspend temporarily the provision of the annual assignment. As the balance at the credit of the fund exceeds Rs. 75 lakhs at present, no provision has been made in next year's budget for the annual assignment.

210. A provision of 2,00 was made in the current year's budget to meet unforeseen contingencies. Owing to floods caused by excessive rains in certain parts of the Ratnagiri District it was found necessary to make a grant of Rs. 6,000 for gratuitous relief in that district. An amount of Rs. 7,000 will also be required for payment before the end of the year to the staff of the Postal Department for overtime work done during the last floods in Sind.

XXXIII and 45, Superannuation.

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Contributions for pensions and gratuities	14,32	14,05	13,46	12,21
Deduct—Refunds	—2	—3	—4	—2
Total ..	14,30	14,02	13,42	12,19

Expenditure (Reserved).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Superannuation and retired allowances	65,78	65,70	69,00	71,00
Compassionate Allowances ..	67	65	70	65
Gratuities	17	25	28	25
Covenanted Civil Service Pensions ..	55	51	1,00	1,05
Donations to Service funds ..	13	14	14	14
Donations to Provident funds ..	26	30	28	27
Exchange	21	....	....	....
Equated payments of commuted value of pensions charged to capital ..	2,86	4,53	4,31	5,68
Deduct—Commercial Departments' pensions	—9,46	—8,84	—4,16	—3,33
Total ..	61,17	63,24	71,55	75,71

Revenue.

211. The decreases in the current and next year's estimates are due to (1) the starting of provident or pension funds by more District Local Boards and Municipalities for their employees taken on loan from Government and (2) the leave salary and passage contributions in respect of officers lent on foreign service having to be credited to the various receipt heads corresponding to the service payment heads to which the officers belong.

Expenditure.

212. *Superannuation and retired allowances.*—The bulk of the expenditure under "45, Superannuation allowances and pensions" is recorded under this minor head. The expenditure is increasing year by year owing to the fact that the pensions are based on the revised scales of pay sanctioned from 1920-21 onwards and that every year large amounts of pensions are being drawn from treasuries of this Government by a number of pensioners belonging to other provinces who come to stay in this presidency and the commuted value of whose pensions are being recovered by this Government and credited under the head "60-B, Payments of commuted value of pensions."

213. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head "60-B, Payments of Commuted Value of Pensions" together with the interest accruing thereon, is to be repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this major head.

The increase in the next year's budget estimate over the current year's budget and revised estimates is due to the fact that the estimates of 1931-32 include equated payments in respect of the expenditure for the five years ending 1930-31 whereas the next year's estimate includes those for the six years ending 1931-32.

214. *Deduct—Commercial Departments' pensions.*—The pensionary charges which are debitable to the accounts of the Irrigation and Development Departments are shown as deductions from charges under this minor head. While framing the current year's budget estimate these pensionary charges were calculated at 14 per cent. of the gross establishment expenditure. This rate has been reduced to 7·25 per cent. with effect from 1st April 1931.

The decrease in the next year's estimate is mainly due to less provision for pensionary charges in respect of the Lloyd Barrage and Canals Construction owing to reductions in establishment.

45-A, Commutation of Pensions financed from Ordinary Revenue (Reserved).

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Amount transferred from the head "60-B, Payments of Commuted Value of Pensions"	....	....	....	2,23

215. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "45, Superannuation allowances and pensions". The pensionary charges of commercial departments are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure finally taken to account under the major head "45". In the budget estimates of 1932-33 the following amounts are provided on this account under loan heads :—

	Rs.
55, Construction of Irrigation Works ..	24,200
55, Irrigation—Lloyd Barrage and Canals Construction	1,96,000
59, Bombay Development Scheme ..	2,800
	2,23,000

These debits to loan heads in relief of expenditure under the head "45" involve a utilisation of loan money to finance expenditure debitable to revenue. Government have therefore decided with effect from 1932-33 to utilise the debits of pensionary charges under loan heads in relief of expenditure under the corresponding capital head, namely, "60-B, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "45-A," a head which has not previously been used in this Presidency.

XXXIV and 46, Stationery and Printing.

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Stationery Receipts	33	18	23	23
Sale of Gazettes and other publications ..	1,16	1,30	1,21	1,17
Other Press Receipts	2,59	2,57	2,37	2,14
Total ..	4,08	4,05	3,81	3,54
Deduct—Refunds ..	— 11	— 1	— 1	— 1
Total ..	3,97	4,04	3,80	3,53

Expenditure (partly reserved and partly transferred).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Government Presses	8,29	8,50	7,71	6,84
Printing at private Presses	2	1	1	1
Purchase of Stationery Stores	4,03	3,71	3,72	3,68
Stationery supplied from Central Government Stores to Provincial Governments ..	..	1	1	½
Expenditure in England (Stores)	..	1,49	62	1,15
Exchange	1	..	..	..
Printing work done at Central Government Press for Provincial Government ..	..	..	..	½
Stationery supplied to Transferred Departments	1,49	1,70	1,70	1,70
Total ..	13,84	15,42	13,77	13,39

Revenue.

216. *Stationery Receipts.*—The increase in the current year's revised and the next year's budget estimate is due to the supply of stationery articles on payment to section writers in the Sub-Judges' offices.

217. *Other Press Receipts.*—The decrease in the current year's revised estimate as compared with the sanctioned estimate is due to (1) the discontinuance of supply of blank envelopes, file boards, compilation covers, etc., to private bodies and (2) reduction in the work received for printing from officers of the Central Government.

Expenditure.

218. *Government Presses.*—The decrease in the current year's revised estimate is mainly due to the following reasons :—

(1) ten per cent. emergency cut in the salaries of the officers and establishments with effect from 1st December 1931, and other retrenchments,

(2) less expenditure under "Contingencies" particularly on account of the (*a*) introduction of cheaper materials for baling and binding papers, and lower rates for packing cases, (*b*) non-replacement of old machinery, types, etc., by new ones, owing to financial stringency and (*c*) reduction in the work for convicts.

The next year's decrease is due mainly to (*i*) the 10 per cent. emergency cut in pay and allowances of officers and establishments for the full year, including the earnings of piece and task workers of the Government Presses, (*ii*) abolition of the multigraph section of the Government Central Press, (*iii*) absence of provision for depreciation funds of the Government presses, (*iv*) posts kept vacant or abolished, and (*v*) restriction of contingent and other expenditure to the barest minimum.

219. *Expenditure in England—Stores.*—The current year's revised estimate is less than the sanctioned estimate on account of the purchase of a large number of articles of English manufacture locally and the saving in prices. The next year's estimate is more than the revised estimate and it is due to the fact that the rates for articles of European manufacture will be higher than the current year's on account of the imposition of extra customs duty.

220. *Cost of services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Of the net provision made for the purchase of stationery stores in the current year's budget a sum of Rs. 50,000 was earmarked for the work to be done for the Bombay Legislative Council. The cost of the services rendered to the Bombay Legislative Council during 1930-31 was Rs. 25,135. During the year 1929-30, the expenditure was larger than that in 1930-31 because in that year a large portion of election work (particularly the election rolls) was printed.

XXXV and 47, Miscellaneous (Reserved).

Revenue.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Unclaimed Deposits	1,72	1,99	1,70	1,70
Sale of old stores and materials	14	1	2	3
Fees for Government audit	52	55	75	58
Rents, rates and taxes	15	15	15	15
Other fees, fines and forfeitures	12	6	12	6
Miscellaneous	1,07	35	86	41
Sale of land and houses	..	2	2	2
Contributions	28	29	29	29
Recoveries of overpayments	74	50	74	50
Collection of payments for services rendered	89	..	24	2
Total	5,63	3,92	4,89	3,76
Deduct—Refunds—				
Reserved	— 70	— 80	— 80	— 73
Transferred	— 1	— 3	— 3	— 2
Total	4,92	3,09	4,06	3,01

221. *Fees for Government audit.*—The increase in the revised estimate over the current year's budget is mainly due to recoveries of arrears. The increase of 3 in the next year's budget as compared to the current year's is due to the recovery of audit charges on the Public Conveyance Fund.

222. *Miscellaneous.*—The increase in the revised estimate is due to (*a*) repayment by the Portuguese Government of subsidy amounting to 16 to the old British Telegraph Office at Goa and (*b*) repayment amounting to 35 by the Bombay Board of Film Censors of subsidies paid to it in previous years.

Expenditure (Reserved).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Donations for charitable purposes	1,53	1,80	1,56	1,45
Charges on account of vagrants	7	5	5	4
Rewards for destruction of wild animals	..	½	½	⅓
Petty establishments	2	3	3	1
Special Commissions of Enquiry	1	1	27	..
Irrecoverable temporary loans written off	68	15	16	15
Rents, rates and taxes	7	7	7	6⅔
Contributions	85	77	76	4,78⅔
Miscellaneous and unforeseen charges	6	2	2	1
Miscellaneous Durbar charges	7	8	6	8
Miscellaneous compensations	..	½	½	⅓
Total	3,36	2,99	2,99	6,60

223. *Donations for charitable purposes.*—The decrease in the revised estimate for 1931-32 and the budget for 1932-33 as compared with the current year's budget is generally due to reduction in grants on account of financial stringency. The provision for the non-recurring grant of Rs. 10,000 to the Home for Indian Sailors has been omitted in the next year's budget. The grants to the Seamen's Rest and the Seamen's Institution have been stopped. The following reductions have also been made in the grants :—

	1931-32 *From* Rs.	1932-33 *To* Rs.
Bombay Vigilance Association	5,000	4,000
The Children's Aid Society	47,800	32,000
Society for the Protection of Children in Western India.	8,000	7,000

224. *Special Commissions of Enquiry.*—The increase in the current year's revised estimate is due to the expenditure amounting to 16 non-voted and 11 voted incurred by the Retrenchment Committee.

225. *Irrecoverable temporary loans written off.*—When a loan or advance has to be written off as irrecoverable, it is debited to the head "47-Miscellaneous" against "irrecoverable temporary loans written off" and a corresponding credit is shown on the receipt side of the loan head concerned.

226. *Contributions.*—The increase in the next year's budget as compared to the current year's budget and revised estimates is due to the provision of Rs. 4 lakhs on account of the guarantee to the Railway Board against loss in the working of the Sind Left Bank Feeder Railways. This guarantee was approved by the Legislative Council on the 16th March 1928.

47, Miscellaneous (Transferred).

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Special Commissions of enquiry ..	3	1	½	....
Contributions	3,54	3,19	2,93	3,29
Rents, Rates and Taxes	3,62	2,39	2,39	2,01
Miscellaneous charges for the treatment of patients at the Pasteur Institute	....	1	½	1
Total ..	7,19	5,60	5,33	5,31

227. *Contributions.*—The decrease in the current year's revised estimate is mainly due to the 25 per cent. reduction in the annual grant of Rs. 5,000 paid to each District Local Board for maintenance of clerical establishment, with effect from 1st September 1931. The next year's increase is due to the provision for triennial elections of Local Boards which were suspended in the current year and the inclusion, as a matter of accounts procedure, of a grant-in-aid of 25, representing the value of water supplied free or at concessional rates to certain institutions in Poona, from the Poona Cantonment water works. This grant-in-aid does not involve an actual payment of money, as credit has been taken for the recovery of an equal amount under "XXIII-Public Health—Miscellaneous." This increase is partly counter balanced by (*i*) the reduction in the provision for grants to the District Local Boards on account of establishment and Chief Officers and Engineers, (*ii*) the 10 per cent. cut in the provision for the grant-in-aid to the Helpless Beggars Relief Committee and (*c*) the discontinuance of the grants to District Local Boards of Poona and Satara on account of the Madhaghat Annachhatra Allowance and to the Taluka Local Board, Sangameshwar, on account of the reduction of rent of Forest Room at Devrukh.

228. *Rents, Rates and Taxes.*—The next year's estimates include the following provision only :—

(1) Payment of general taxes to the Bombay Municipality for the year 1931-32 on account of the assessment of non-residential Provincial Government buildings situate within the limits of the Municipality. This has been calculated as under :—	
General tax on account of Central and Provincial buildings	5,44
Deduct—Amount transferred to Central Government on account of their buildings	—2,76
Deduct—Amount transferred to "41-Civil Works" on account of the tax payable on Provincial residential buildings	—67
	2,01

The decrease in the next year's estimates as compared with the current year's grant is due to the fact that no arrears of taxes are now payable to the Bombay Municipality on account of the difference between the Kanga and Ditchburn Awards.

XL—Extraordinary Receipts.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Sale of other Government Assets	3,36	..	..	..
Sale of Land	2,25	10,71	5,77	15,80
Other items	1,45	..	3,00	..
Total ..	7,06	10,71	8,77	15,80

229. The details of the estimates for the current and the next years are given below:—

	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(a) Sale proceeds of land under command of the Lloyd Barrage Scheme	10,00	5,00	15,00
(2) Sale proceeds of other waste lands ..	71	77	80
(3) Accumulations in the Pleadership Examination Fund and the Suitors' Fee Fund	..	3,00	..
Total ..	10,71	8,77	15,80

The decrease in the current year's revised estimate is mainly due to less realisations from the sale of lands in the Lloyd Barrage area than anticipated partly counterbalanced by the receipts from the accumulated High Court Funds credit for which was shown in the current year's budget estimate under the head "XVII, Administration of Justice".

Expenditure under the control of the Secretary of State.

Reserved.

Major Head.	Accounts, 1930-31.		Budget estimate, 1931-32.		Revised estimate, 1931-32.		Budget estimate, 1932-33.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
22, General Administration ..	10	10	10	6	12	40	10	..
24, Administration of Justice ..	2	7	1	..	1	..	1	..
25, Jails	..	..	..	..	2	..	..	..
26, Police	..	1	..	..	..	1	..	1
45, Superannuation	1	2,91	1	2,78	1	2,86	1	2,66
Total ..	13	3,09	12	2,84	16	3,27	12	2,67

Transferred.

Major Head.	Accounts, 1930-31.		Budget estimate, 1931-32.		Revised estimate, 1931-32.		Budget estimate, 1932-33.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
32, Medical	..	..	11	..	3	..	4	..
33, Public Health	..	..	6	..	..	4	..	..
Total ..	..	..	17	..	3	4	4	..

230. The expenditure incurred by the Secretary of State is on account of such items as law charges in connection with Privy Council appeals, payment of leave and deputation salaries of Military Officers in Civil employ, outfit allowances of officers on first appointments, etc.

Receipts and Expenditure in England under the control of the High Commissioner.

Revenue.

Major Head.	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
VI, Excise Miscellaneous	..	..	1	..
XXII, Medical	13	..	..	..
XXX, Civil Works	—2	..	..	..
XXXIII, Receipts in aid of Superannuation ..	2	..	6	..
XXXIV, Stationery and Printing	1	1	1	1
XXXV, Miscellaneous	17	..	..	..
Total ..	31	1	8	1

231. The revenue receipts of the High Commissioner are mainly recoveries of overpayments and receipts of sale of Government publications.

Expenditure.

(*Reserved*).

Major Head.	Accounts, 1930-31.		Budget estimate, 1931-32.		Revised estimate, 1931-32.		Budget estimate, 1932-33.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue ..	30	13	..	14	7	15	..	5
15, Miscellaneous Irrigation	1	..	..	..	..	..	..	..
22, General Administration	1,53	4,16	1,26	4,18	1,36	4,40	1,48	3,43
24, Administration of Justice	22	1,25	62	2,01	13	2,21	83	2,14
25, Jails and Convict Settlements ..	4	29	10	38	10	38	9	43
26, Police	40	3,64	54	3,38	51	3,61	31	4,17
31, Education ..	1	..	..	..	..	..	..	..
37, Miscellaneous Departments	12	13	25	5	25	6	17	18
45, Superannuation Allowances and Pensions ..	1,45	12,08	1,64	13,40	1,81	13,42	2,00	14,40
46, Stationery and Printing	91	..	..	..	..	..	..	..
47, Miscellaneous ..	1	..	2	..	2	..	..	..
Lump deduction for probable savings ..	..	..	..	..	..	..	—21	—83
Total ..	5,60	21,68	4,43	23,54	4,28	24,23	4,67	23,97

Expenditure.

(Transferred).

Major Head.	Accounts, 1930-31.		Budget estimate, 1931-32.		Revised estimate, 1931-32.		Budget estimate, 1932-33.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
6, Excise	15	19	22	..	29	..	28	15
8, Forest	..	1,10	..	1,58	1	1,33	1	1,39
9, Registration ..	8	..	..	..	..	..	..	..
31, Education ..	27	1,20	43	1,49	36	1,17	25	1,20
32, Medical	25	1,18	24	1,27	16	1,37	10	1,32
33, Public Health ..	2	58	7	1,37	8	72	14	43
34, Agriculture ..	19	42	15	44	15	51	6	73
35, Industries	4	..	4	..	4	..	2	..
41, Civil Works ..	60	2,73	17	2,20	10	2,29	31	3,52
Lump deduction for probable savings ..	..	..	..	..	..	..	—6	—23
Total ..	1,60	7,40	1,32	8,35	1,19	7,39	1,11	8,51

232. The expenditure incurred by the High Commissioner is on account of leave and deputation salaries, sterling overseas pay, pensions, etc. Reductions due to ten per cent. cut in leave salary provisions have been made in the current year's revised estimate and budget estimate for 1932-33. The reductions in next year's estimates are, however, more than counterbalanced by larger provisions under—

(1) 45, Superannuation Allowances and Pensions, and

(2) 41, Civil Works—Transferred due to the transfer to this head of establishment charges hitherto provided under "55, Construction of Irrigation Works".

52-A, Capital Outlay on Forests not charged to Revenue (Transferred).

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
52-A, Capital Outlay on Forests	1,76	1,38	64	1,29
Deduct—Amount transferred to the head "8-A, Forest Capital Outlay charged to Revenue"..	—1,76	—1,38	—64	—1,29
Total	..	..	..	..

233. All forest expenditure of a capital nature is brought to account, in the first instance, under the major head "52-A, Capital Outlay on Forests not charged to Revenue", such portion as it may be decided to finance from revenue being transferred at the end of the year to the major head "8-A, Forest Capital Outlay charged to Revenue." No forest works will be financed from loan funds during the current or the ensuing year. The amount provided under this head has been reduced to *nil* as it will be transferred to "8-A, Forest Capital Outlay charged to Revenue".

234. The decrease (74) in the current year's revised as compared with the sanctioned estimate is due to the curtailment of expenditure mainly on works, land acquisition, working plans, dead stock articles and furniture for rest-houses as a measure of retrenchment.

235. The ensuing year's budget shows a reduction of 9 as compared with the current year's sanctioned estimate. The decrease is due to smaller provision for working plans and purchase of stores, tools and plant.

55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

236. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head '55'. The capital expenditure on these works may be defrayed from general revenues of the year or from the Famine Relief Fund or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc.; but the major head '55' is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year or from the Famine Relief Fund are deducted in lump from the gross provision under this head and shown under a separate head '16'.

237. The budget and revised estimates for the current year, with the actuals for the last year, and the budget estimate for the ensuing year are shown below :—

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Lloyd Barrage and Canals Construction—				
Gross expenditure excluding interest charges	2,69,22	2,73,94	2,43,47	1,32,17
Deduct—Credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer, Lloyd Barrage and Canals Construction, and his establishment by debit to '5—Land Revenue'	— 20	— 20	— 20	— 20
	2,69,02	2,73,74	2,43,27	1,31,97
Add—Interest charges to be met from loan funds	71,15	1,01,66	1,00,97	1,02,67
Total, Lloyd Barrage and Canals Construction	3,40,17	3,75,40	3,44,24	2,34,64
Works other than the Lloyd Barrage and Canals Construction in Sind and Deccan and Gujarat	30,98	29,37	22,99	17,62
Total ..	3,71,15	4,04,77	3,67,23	2,52,26
Lump sum provision for regrant of lapses ..	..	15	..	..
Deduct—Probable lapses in the budget year ..	..	— 15	..	..
Grand total ..	3,71,15	4,04,77	3,67,23	2,52,26

238. In connection with the Lloyd Barrage and Canals Construction Project a separate Note is printed hereunder. So far as other works in Sind and the Deccan are concerned, the revised estimate for the current year shows a decrease of 6,38. This decrease is mainly due to (*i*) saving of 5,00 on the grant for improvements to the Fuleli Canal system owing to suspension of construction of modules and low tendered rates of contractors, (*ii*) saving of 62 on the grant for improvements to the Kalri Canal system owing to low tendered rates of contractors and strict economy in expenditure, (*iii*) saving of 30 on the grant for remodelling the Nira Left Bank Canal due to curtailment of expenditure on account of financial stringency and (*iv*) saving of 36 on the provision for pensionary charges for the reason explained in the note under the head XIII.

239. The budget estimate of 17,62 for 1932-33 for capital expenditure on works other than the Lloyd Barrage and Canals Construction Project shows a decrease of 11,75 in comparison with the budget estimate of 1931-32. The decrease is due to less provisions required for works in progress. The details of the works on which the next year's budget provision will be spent are given in the Public Works Department detailed budget estimate for the head '55'.

NOTE ON THE BUDGET OF THE LLOYD BARRAGE AND CANALS SCHEME FOR THE YEAR 1932-33.

Introduction.

240. The origin and the outline of the scheme have been described in detail in the Legislative Council in previous years and also in the various publications issued at different times by Government. It is therefore not considered necessary to repeat these details here. The scheme was approved by the Secretary of State in April 1923 and passed by the Legislative Council in June 1923. The organisation was started from July 1923.

The year 1931-32 is the 7th year of the construction of the Scheme. Most of the works will be completed by March 1932 and as already announced, water for irrigation will be available from the newly constructed canals for the kharif season of 1932.

241. The scheme has been designed to provide an assured supply of water for irrigation in Sind, as the Province is almost entirely dependent on canals for water for agricultural purposes—the average annual rainfall in Sind being only 5·5 inches. In normal years, out of the total cultivation done in any year 90 per cent. is irrigated by the existing canals. There are several large canals in existence but with the exception of one or two, they flow during the inundation season only and consequently suffer very badly when the inundation is low.

The present scheme has been designed to give the required assured perennial supply to the Eastern Nara, the Rohri Canal, the North Western Canal and the Dadu Canal and an assured kharif supply only to the Rice Canal, the Khairpur Feeders (East and West), and the Thar Canal.

The scheme will bring under cultivation an additional area of about 32 lakhs of acres over and above the average area now cultivated annually. It comprises a Barrage across the Indus, about 3 miles below the gorge at Sukkur, with 3 canals taking off on the Right Bank and 4 on the Left Bank of the River as shown below, each having a separate Head Regulator :—

Left Bank Canals.	Barrage.	Right Bank Canals.
Rohri Canal		North Western Canal.
Nara Supply Channel (to feed the Eastern Nara).		Rice Canal.
Khairpur Feeders, East and West ..		Dadu Canal.

242. All the canals taken together will command about 7½ million acres (gross) of land and will enable about 5½ million acres to be irrigated annually. The total length of main canal and branches is 1,760 miles and that of the distributaries and minors 4,333 miles. In addition some 305 miles of old channels will be remodelled and used and some 73 miles of escape channels have been excavated. The length of the new water-courses to be excavated will be over 31,000 miles.

The progress made on each section of the scheme from the commencement is described below.

II—The Barrage and Head Regulators.

243. This section of the Project comprises the following works :—

(*a*) Construction of the main Barrage consisting of 66 spans, each 60 feet wide, with 2 land spans in addition.

(*b*) Construction of 7 head regulators over the 7 canals noted above, consisting in all of 55 spans each of 25′ (23 spans on the Right and 32 on the Left Bank).

(*c*) Construction of guide banks on either side both upstream and downstream of the Barrage.

(*d*) Construction of the Right and the Left Bank Divide Walls.

(*a*) *and* (*b*). *The Barrage and the Head Regulators.*—The construction of the Barrage proper was commenced in October 1927, and by the 31st March 1930 all

the underwater work in connection with the Barrage as well as the head regulators was completed. The superstructure work of the head regulators was almost completed during the year 1929-30 and that of the Barrage made substantial progress in the same year.

The quantities of work turned out during the year (1930-31) are as under :—

Superstructure masonry	528,400	cft.
Reinforced cement concrete arches	469,800	,,
Cut stone work	66,872	,,
Lime concrete in the haunches of the arches ..	181,780	,,

(c) *Guide Banks.*—The work of the guide banks was completed by the end of 1929-30.

(d) *Divide Walls.*—In September 1930 when the water level in the river had sufficiently subsided, the work of constructing the cofferdam for the divide walls on the Right and Left Banks was commenced. The cofferdam on the Left Bank enclosed an area of 52 acres and that on the Right Bank 45 acres. To expedite work, each cofferdam was divided into 2 compartments and each compartment handed over to the contractors for work as soon as it was completely dewatered.

The Right Bank cofferdam was entirely completed by the end of October 1930, and the Left Bank cofferdam by the middle of November 1930. The work of laying stone-pitching and concrete blocks has been completed.

The erection of gates was also in progress during the year. They have been installed and are in working order since January 1932.

The following are the quantities of work completed during 1930-31 up to the end of March 1931 :—

(*i*) Excavation by dredger	96,15,000	cft.
(*ii*) Excavation by hand	93,46,000	,,
(*iii*) Permanent piling	85,528	Sq.ft.
(*iv*) Cement concrete in foundation	98,645	cft.
(*v*) Superstructure masonry	2,22,000	,,
(*vi*) Stone pitching	31,95,000	,,

Service Works.

For the construction of the permanent works detailed above various auxiliary or service works of considerable importance were necessary as described below :—

Special Plant and Machinery.

The service works are carried on largely by means of machinery and the following are the chief items thereof :

(*i*) Railways.
(*ii*) Electric Power Plant.
(*iii*) Fleet.
(*iv*) Pile Driving Plant.
(*v*) Cranes and
(*vi*) Quarry Plant and Stone Dressing Shop.

(*i*) *Railways.*—The railways have been provided for the transport of materials. There are both broad gauge and narrow gauge tracks, the broad gauge being used for the transport of materials and stores from the various quarries and railway sidings to the stacking yards near the River on both its banks. The track and siding are connected with the open line section of the North Western Railway. The narrow gauge is used for carrying materials into the cofferdams. Sidings are laid or dismantled according to the needs of the works in progress. During the past year (1930-31) 42 miles of broad gauge and 24 of narrow gauge tracks were in operation. The broad gauge rolling stock consists of 9 locomotives and 700 waggons, besides numerous tip waggons. During the year 1930-31 the material carried over the railway amounted to 21,04,000 ton-miles and the rate at which the materials were carried worked to 3 annas per ton-mile after allowing for the

cost of heavy repairs and depreciation of the machinery. The total expenditure incurred on the railways during 1930-31 was Rs. 4,04,000 while the earnings therefrom amounted to Rs. 5,05,000.

(*ii*) *Electric Power Plant.*—This plant continued to work for furnishing motive power and light. As far as possible all machinery employed on the construction of the Barrage is driven by electric power and all lighting is, of course, electric. During 1930-31, the current generated was 27 lakhs units against 30 lakhs in the preceding year and the cost per unit worked out to about 1·6 annas. The plant has been sold to the North Western Railway as from 1st October 1931.

(*iii*) *Fleet.*—This consists of two suction dredgers, four steam tugs, two motor launches and a number of steel barges. The dredgers are used for excavating foundations, forming sand slopes inside the piling of the cofferdam, and depositing sand on the outside of this piling when, due to scour, it becomes necessary to protect the cofferdam. The remaining craft has been employed in transporting materials, etc. to the site of the works. The craft is carefully maintained and after the works are completed arrangements will be made to dispose of it as opportunity offers.

(*iv*) *Pile Driving Plant.*—This is used for driving the piles which form the cofferdams and also the lines of permanent piling under the floors of the Barrage, the Head Regulators and the Divide walls.

(*v*) *Cranes.*—These are of different capacities and are used as required. They are mostly driven electrically.

(*vi*) *Quarry Plant.*—This is used for manufacturing stone. During the year 1930-31 the following quantities of stone were turned out :—

Dressed stone	2·09 lakhs cft.
Large Blocks	1·17 " "
Other stone	109·91 " "

General.

On the Barrage and the Head Regulators work is being done during the current year (1931-32) on the following items :—

Finishing off the superstructure.
Cut-stone parapets.
Foot paths.
Roads, etc.

All these will be completed by the end of the year 1931-32.

The Barrage and Canals were formally opened by His Excellency the Viceroy on 13th January 1932 and an expenditure of Rs. 26,318 was incurred on the special preparations in connection with the ceremony.

III—Canals.

(General.)

244. The preliminary work in connection with all the canals, branches and distributaries has been completed. The only work of this nature remaining to be done is the alignment of water-courses in certain parts and the investigation of suitable alignments for drainage channels.

Most of the buildings have also been completed. Those remaining to be constructed are generally structures of minor importance such as sluice establishment quarters, telegraph offices, signallers' quarters and darogas' landhis. These are detailed in Appendix D. Only such buildings are constructed as are absolutely necessary for the purpose of maintenance of the canals. Some items of the building programme have been omitted as it has been found possible to do without them.

The work of the acquisition of land for distributaries and minors is nearing completion and that for the drainage channels and water-courses is in progress. The chief items of work on canals are the following :—

(*i*) Earthwork.

(*ii*) The construction of masonry structures such as Regulators, Falls and Bridges.

The progress on these items under each canal is described below :—

Rohri Canal.

The progress on these works is exhibited in the accompanying statement* The work on the main canal and the branches is almost completed except on the Nasrat Branch where the widening of the existing canal is in progress, which work will be completed this year (1931-32) while the Distributaries and Minors at the tail of the Rohri Canal still remain to be completed. The work on the minors and distributaries is also making rapid progress and it is expected that all earthwork, also the work of constructing masonry structures, will be completed during the year 1931-32 with the exception of the following items of work on certain distributaries and minors which will remain to be completed during the year 1932-33 :—

(*a*) Filling in gaps and removing the crossings of existing canals.

(*b*) Surfacing the roadways of regulators and bridges.

(*c*) Soaking and testing of some minors.

(*d*) Clearing of silted portions.

(*e*) Redoing of sandy reaches, and

(*f*) Constructing groynes.

The chief item of work, however, which remains to be done is the extension of the Khairpur Feeder West. This work has been commenced in the current year and will be in progress in 1932-33 also.

Watercourses.

The work of excavating watercourses is in full swing and, for occupied areas, is expected to be completed during 1932-33. The progress was somewhat retarded in previous year owing to land acquisition difficulties. These have now been overcome.

The Eastern Nara.

The following works are comprised in the Eastern Nara portion of the Project :—

(*i*) Excavating a new cut to, and widening the Nara Supply Channel.

(*ii*) Constructing containing Banks on the Right and Flood Diversion Banks on the Left of the Eastern Nara up to Thar weir or Farash.

(*iii*) Removing bends of the Eastern Nara by means of cuts Nos. 8 to 13.

(*iv*) Remodelling the Jamrao Canal.

(*v*) Remodelling the Thar and Hiral Canals and their branches and distributaries.

(*vi*) Remodelling the Mithrao Canal.

(*vii*) Constructing two new branches, the Nabisar and the Naokot *ex.* the Mithrao and their distributaries.

(*viii*) Construction of the new Khipro Canal *ex.* the Eastern Nara and Samarjo Branch *ex.* Khipro Canal.

Item (*i*)—*Excavating the New Cut and widening the Nara Supply Channel.*

This work is in progress. Up to the end of 1930-31, nearly half of it had been completed, about 1/5th will be done this year (1931-32) and the remaining portion will be completed in 1932-33.

The three steel bridges and one Railway bridge to be constructed across the Nara Cut have been completed. The new distributaries *ex.* the Nara Cut will be finished this year, and their watercourses next year.

(*ii*) *Containing Banks and Flood Diversion Banks.*

These have been completed from mile 12 to the Thar weir, except for some gaps which will be finished during the current year.

(*iii*) *Removing Bends by cuts 8 to 13.*

All these cuts will be fully completed during the current year. Their effect on the channel has been excellent, as the tendency of the Nara to silt and to form

* Printed at the end of this Note.

bad bunds has been successfully arrested and at the same time an appreciable reduction in the quantities of earthwork involved in the widening of the Nara has been obtained.

(iv) Remodelling Jamrao Canal.

This work consists chiefly of the construction of new distributaries and minors for the Shahu Branch and remodelling the existing ones *ex.* the Mirwah and Sangro.

These works have been completed along with all the masonry works in connection with these channels.

Some earthwork is to be done on the main canal banks also. This will be in progress during 1932-33.

(v) Remodelling of the Thar and Hiral Canals and constructing Sufi Distributary.

These works, including the masonry structures thereon, have been completed except for gaps which are being finished off. The work of excavating watercourses is in progress and will be completed next year.

(vi) Remodelling of the Mithrao Canal.

This comprises the remodelling of the Mithrao Canal itself and the excavation of its distributaries and minors. The works have been almost completed together with their masonry works. Only watercourses remain which are in progress and will be completed in 1932-33.

(vii) Constructing Nabisar and Naokot Branches and the distributaries therefrom.

These have also been completed except for some work on the distributaries which will be completed this year. The excavation of watercourses in these channels will be completed as lands are sold.

(viii) Constructing Khipro Canal, Samarjo Branch and distributaries.

These works have been completed. Only gaps on certain distributaries remain which will be completed this year. The excavation of watercourses is in progress and will be completed for occupied areas in the year 1932-33.

THE RIGHT BANK CANALS.

The North Western Canal.

All the works on the main canal and the Ratodero, the Shahdadkot, the Khirtar and the Warah branches have been practically completed. Only groyning work remains which will be carried out in 1932-33.

All the masonry structures will also be completed during the current year except four bridges on the distributaries *ex.* the Ratodero branch and four cross regulators on the distributaries *ex.* the Shahdadkot branch which will be constructed if found necessary.

Preliminary investigation and demarcation of valley lines and the flood protective bund will be undertaken this year and will be continued during 1932-33. The portion of the Flood Protective Bund in the North Western Circle, work on which was started in the current year, will be completed in 1932-33.

The preparation of plans and estimates for watercourses has been taken up this year and will be completed in 1932-33. The construction of watercourses has been commenced in the Warah Division and most of it will be completed in 1931-32. They will be finally completed in 1932-33.

The Rice Canal and the Dadu Canal.

The Rice Canal and the Dadu Canal including their branches have been completed except for gaps at the crossings of existing canals and karias which are being closed so as to test the banks of the new channels in January 1932. All important road crossings over the new canals have been bridged and almost all the

necessary regulators are finished. The important masonry works which are still in progress are the remodelling of the existing regulator at mile 54 of the Dadu Canal and the construction of two regulators, two bridges and an aqueduct over the Johi Branch. These will be completed this year. Certain minor structures along the distributaries and minors are also in progress, and will be completed this year. The remodelling of the existing channels to be utilised in the Rice Canal area including the remodelling of the existing masonry structures has been taken up and will be continued in the year 1932-33.

Watercourses from the newly excavated channels have mostly been designed and estimated and their construction is in full swing.

IV—The Manchar Drainage Scheme.

245. The function of the above scheme is to drain off flood water from the Khirtar Hills which, under present circumstances, floods the lands on the Rice Canal, Dadu Canal and the Warah and Khirtar branches. This is to be attained by the rapid draining of the Manchar Lake. The Floods from the hills to the west of the canal area at present run into these lands and drain eventually into the above lake. The following works are proposed to enable the above objects to be attained :—

(1) Construction of a new cut from the Manchar Lake to the Aral Laki to carry the flood water into the Indus.

(2) Construction of a regulator over the above-mentioned cut.

(3) The widening and deepening of the Aral Manchar to drain the Manchar Lake into the Indus.

(4) The construction of a regulator over the Drain.

(5) The construction of containing banks round the Manchar Lake to prevent the water in it from spreading into the canal areas.

(6) The construction of a masonry groyne to divert the Gaj Nai floods to the South East, i.e. away from the canal areas.

The preliminary investigations into the Scheme were started in 1924 and the necessary surveys and preparation of the Project have now been completed. The construction of the works was actually started in 1928-29. The progress on the various items of work is as follows :—

Item (1)—*New Cut.*—The work is being done by Dragline Machines and will be completed by the end of the current year (1931-32).

Item (2)—*Regulator on the New Cut.*—This has practically been completed.

Item (3)—*The Manchar Drain.*—This is also being done by Dragline Machines and work on it is in progress. It will continue during 1932-33. Proposals for improvements to the Aral Laki to enable it to be used as the tail portion of the Manchar Drain are being formulated.

Item (4)—*Regulator over the Drain.*—Arrangements have been made to start this work this year.

Item (5)—*Manchar Containing Banks.*—This work also is being done by the dragline machines and will be completed by the end of 1931-32.

Item (6).—The masonry groyne and other subsidiary works in connection with the Diversion of the Gaj Nai floods were completed in 1930. It has now been found necessary to extend the groyne. Proposals in this connection are being formulated.

Flood Protective Bund.

This bund, which is essential for protecting the Rice Canal and Dadu Canal areas as well as the areas of the Warah and Khirtar branches from floods, was commenced in 1931-32 after obtaining the approval of the Legislative Council at the November 1931 session. It is estimated to cost Rs. 70·42 lakhs but in view of the financial stringency it has been decided to incur for the present an expenditure of Rs. 39·11 lakhs on the most essential portion. The amount will be met from savings anticipated on the canals. The work will be in progress in 1932-33 also.

V—Accounts.

Receipts.

246. The Scheme is classified under the head "55-Construction of Irrigation Works" which is an expenditure head. During the year 1932-33 there will be, however, some revenue from irrigation which will be accounted for under the head "XIII". Certain miscellaneous receipts are realised chiefly from the following sources and they are classified as "Receipts on Capital Accounts":—

(1) Sale of tender forms.

(2) Sale of trees, grass, etc.

(3) Sale of surplus or unserviceable stores.

In the current year 1931-32 such receipts will amount to about Rs. 12 lakhs and during the year 1932-33 they are estimated to be about Rs. 15,27,000. It is expected to realise about Rs. 5 lakhs in the current year and Rs. 15 lakhs next year from sales of land in the Barrage zone.

Expenditure.

The expenditure includes outlay on the following items:—

Works.—Including the cost of land, the staff charged to works, the expenditure on sub-rectangulation and on the working of Dragline machines.

Establishment.—Salaries, allowances and contingent expenditure of all officers and establishment.

Tools and Plant.—Expenditure on ordinary Tools and Plant.

Suspense.—Expenditure on the reserve of stock required for several works.

Figures of expenditure.

—	Actuals, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
		(In thousands of rupees.)		
(1) Figures excluding interest charges (details by minor heads are given in Appendix A) ..	2,69,02	2,73,74	2,43,27	1,31,97
(2) Interest charges—				
(*i*) met from loan funds	71,15	1,01,66	1,00,97	1,02,67
(*ii*) met from ordinary revenues	10,00	..	..	..
(*iii*) met from refunds of customs duty ..	10	10	10	10
(*iv*) met from receipts from Barrage land sales.	..	..	..	15,00
Total ..	3,50,27	3,75,50	3,44,34	2,49,74

247. Taking the figures exclusive of interest charges there is a decrease of 30,47 in the revised estimate as compared with the budget estimate for 1931-32, as shown below:—

	Increase (+) Decrease (−) (In thousands.)
I—Works	−9,05
II—Establishment	−69
Pensionary charges	−2,66
III—Tools and Plant	+13
IV—Suspense	−6,20
Receipts on Capital Account	−12,00
	30,47

Works.—The saving of 9,05 is made up of the following items :—

2,67 saving in the cost of work-charged establishment employed by the Revenue Officer. All the establishment provided for is not employed.

*2,54 saving due to work of distributaries in Rohri Canal No. V Division being postponed to next year.

3,84 saving in the provision for the cost of land required for watercourses.

9,05

Establishment.—The decrease of 69 is due to more credits for other works done by the Lloyd Barrage and Canals Construction Administration on account of the amalgamation of the ordinary Public Works Department charges in Sind with those of the Project.

Pensionary charges.—The decrease of 2,66 is due to the change in procedure for calculating these charges. Up to now pensionary charges were provided for at the fixed rate of 14 per cent. on the provision for establishment. This rate was considered excessive and hence the Government of India have directed that it should be decided with reference to the rate of interest charged by the Government of India on advances to the Provincial Loans Fund. The rate adopted for the current year's revised and next year's budget estimates is 7·25 per cent.

Tools and Plant.—The small increase of 13 is chiefly due to extra funds required for the cost of self-recording gauges and other sundry articles for the Lloyd Barrage Circle which were not provided for in the budget.

Suspense.—The saving of 6,20 is due to credits on account of increased issues anticipated from stock to works.

Receipts on Capital Account.—The saving of 12,00 is due to realisations from sale of plant which was not foreseen at the time of framing the budget.

The decrease of 1,41,77 in the budget estimate for 1932-33 as compared with the budget estimate for the current year is due to the fact that most of the works will be completed by the end of the current year.

248. The amount of the budget estimate for 1932-33 is made up as under :—

	(In thousands of rupees.)
Works	1,19,27
Less—Credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and his establishment	—20
	1,19,07
Establishment	28,12
Pensionary charges	1,96
Tools and Plant	1,57
Suspense	—3,48
	1,47,24
Deduct—Receipts on Capital Account	—15,27
	1,31,97

The provision for works is sub-divided into the following sub-heads :—

A—Preliminary expenses	26,90
B—Land	
C—Works	
G—Bridges and other sub-heads under which comparatively small sums are required.	
D—Regulators	4,01
L—Earthwork	15,66
Distributaries	27,97
Drainage works	10,32

Watercourses	28,72
Sub-Rectangulation	1,84
Revenue Officer's work-charged establishment	3,85
Deduct—Credit on account of adjustment of cost of settlement work to be done by the Assistant Revenue Officer ..	—20
	1,19,07

No remarks are necessary with reference to the small items grouped together above under A to C.

D—Regulators.—This provision is intended for remodelling the regulators of the Jamrao Canal and for making final payments for the regulators already completed.

L—Earthwork.—The major portion of the provision under this head is for excavating the new cut and widening the Nara. This work is proposed to be completed in the year 1932-33. The remaining provision is mostly for the earthwork to be done at the tail of the Rohri Canal and on the extension of the Khairpur Feeder West.

The provision for distributaries and watercourses is intended to carry these works as far as possible to completion.

Establishment.—On account of the amalgamation of the ordinary Public Works Department charges in Sind with those of the Lloyd Barrage and Canals Construction Project and advent of the post-Barrage conditions, it is not now possible to distinguish the establishment specifically employed for the Project from the whole establishment in Sind and provide for it accordingly. The next year's budget provision (28,12) for the Project has, therefore, been arrived at as under.

From the total provision for ordinary establishment charges of Sind an amount calculated at 24 per cent. on the estimated expenditure on all works and repairs in Sind (excepting the " works " expenditure on the Project under the head " 55 ") has been deducted and to the amount thus arrived at has been added the cost of special establishments (Revenue Officer and his establishment and medical establishment) employed specifically on the Project.

The details of ordinary establishment charges of the whole of Sind are shown in the Public Works Department Budget Estimate under the head " 41, Civil Works" and the amount therefor has been included in the demand for grant under that head, while the details of the special establishments employed specifically on the Project are shown in the Public Works Department Budget Estimate under the head " 55 " and the amount therefor is included in the demand for grant under that head. In this connection attention is invited to the " Note on the budget provision and final debit of expenditure on Public Works Department Establishment and Tools and Plant charges " on pages 78-79 *ante.*

Tools and Plant.—For the reason explained under " Establishment " it is not now possible to keep separate accounts of tools and plant actually required for the Barrage and non-Barrage works and to budget for them accordingly. It has therefore been decided that the total provision for tools and plant for the whole Presidency (after deducting credits at 3 per cent. in respect of works carried out for other Governments, Departments, etc.) should be distributed to all heads in proportion to the estimated outlay on works and repairs under those heads. The next year's provision for tools and plant for the Project has been arrived at on this basis. The details of the tools and plant charges for the whole Presidency are shown in the Public Works Department Budget Estimate under the head " 41, Civil Works " and the total amount has been included in the demand for grant under that head.

Suspense.—There is a minus provision under this head which represents credits anticipated on account of issues from stock which will be debited to works in progress and credited to " Suspense ".

Receipts on capital account.—It is expected to realise about Rs. 15·27 lakhs next year from sale of surplus stores, plant etc.

ROHRI CANAL.

Statement showing the progress of works up to end of 31st March 1931.

Canal.	Earthwork.				Regulators.	
	Total quantity excavated	Quantity excavated to 31st March 1931.			Total number required.	Number built.
		By machines.	By manual labour.	Total.		
1	2	3	4	5	6	7
			(Lakhs cft.).			
Main Rohri Canal	11,532·24	8,970·11	1,534·94	10,505·05	15	13
Branches	3,167·40	1,732·28	674·27	2,406·55	72	46
Escapes	722·26	182·29	442·87	625·16	5	4
Distributaries and Minors ..	9,571·53	3,091·62	4,600·01	7,691·63	194	88

Canal.	Bridges.		Falls.		Syphons.		Remarks.
	Total number required.	Number built.	Total number required.	Number built.	Total number required.	Number built.	
1	8	9	10	11	12	13	14
Main Rohri Canal	37	27	5	5	..	..	All will be completed in 1931-32.
Branches	80	54	..	..	4	3	
Escapes	9	8	..	..	..	..	
Distributaries and Minors ..	236	93	47	26	..	..	

LLOYD BARRAGE AND CANALS CONSTRUCTION.

Statement showing progress of earthworks, regulators etc.

Right Bank Canals.

Name of Canal.	Earthwork.				Regulators.	
	Total quantity to be done.	Quantity excavated up to 31st March 1931.			Total number required.	Number built up to 31st March 1931.
		By machines.	By hand.	Total.		
1	2	3	4	5	6	7
			(Lakhs cft.).			
N. W. Canal—Main Line ..	1,976	1,532	396	1,928	5	2
Brs. ex. N. W. Canal ..	2,482	1,827	574	2,401	43	13
Distributaries ex. M. C. & Brs. ..	2,766	563	1,659	2,222	162	39
Dadu Canal—Main Line ..	3,643	1,842	1,478	3,318	18	15
Brs. ex. Dadu Canal ..						
Distributaries ex. Dadu Canal ..	1,335	221	911	1,132	148	93
Escapes ex. Dadu Canal ..	50	....	....	....	..	..
Rice Canal—Main Line ..	6,741	4,225	2,232	....	7	7
Brs. ex. Rice Canal ..						
Distributaries ex. Rice Canal ..	205	....	137	137	21	4

Name of Canal.	Bridges.		Falls.		Syphons.		Remarks.
	Total number required.	Number built up to 31st March 1931.	Total number required.	Number built up to 31st March 1931.	Total number required.	Number built up to 31st March 1931.	
1	8	9	10	11	12	13	14
N. W. Canal—Main Line ..	9	7	..	..	..	..	All will be completed in 1931-32.
Brs. ex. N. W. Canal ..	23	19	..	..	..	..	
Distributaries ex. M. C. & Brs. ..	106	37	..	..	..	..	
Dadu Canal—Main Line ..	36	27	..	..	..	..	
Brs. ex. Dadu Canal ..							
Distributaries ex. Dadu Canal ..	99	62	4	3	..	..	
Escapes ex. Dadu Canal ..	..	..	..	..	..	..	
Rice Canal—Main Line ..	18	16	2	2	..	..	
Brs. ex. Rice Canal ..							
Distributaries ex. Rice Canal ..	11	8	6	3	..	..	

APPENDIX A.

LLOYD BARRAGE AND CANALS CONSTRUCTION.

General Abstract of Budget Estimate, 1932-33.

Name of Circle or Division.	Actual Expenditure, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1	2	3	4	5
I.—WORKS.	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage Circle.				
Works in progress	70,23,547	43,78,000	57,49,000	3,76,000
Works not commenced		.....		.....
Total, Lloyd Barrage Circle ...	70,23,547	43,78,000	57,49,000	3,76,000
Northern Sind Circle.				
Works in progress	28,05,025	28,76,900	36,07,000	15,22,800
Works not commenced		14,71,100		5,00,200
Total, Northern Sind Circle ...	28,05,025	43,48,000	36,07,000	20,23,000
Eastern Sind Circle.				
Works in progress	34,51,260	16,02,000	28,94,000	11,27,000
Works not commenced		12,62,000		5,93,000
Total, Eastern Sind Circle ...	34,51,260	28,64,000	28,94,000	17,20,000
Rohri Canal Circle.				
Works in progress	50,49,947	33,44,300	50,32,000	25,03,000
Works not commenced		26,01,700		6,78,000
Total, Rohri Canal Circle ...	50,49,947	59,46,000	50,32,000	31,81,000
Southern Sind Circle.				
Works in progress	17,23,000	22,43,000	18,43,000	10,25,000
Works not commenced				4,07,000
Total, Southern Sind Circle ...	17,23,000	22,43,000	18,43,000	14,32,000
Western Sind Circle.				
Works in progress	33,40,399	22,19,300	30,83,000	16,19,000
Works not commenced		8,80,700		10,02,000
Total, Western Sind Circle ...	33,40,399	31,00,000	30,83,000	26,21,000
Development and Research Division.				
Works in progess	16,512	4,500	1,08,000	40,000
Works not commenced		79,500		67,000
Total, Development and Research Division ...	16,512	84,000	1,08,000	1,07,000

APPENDIX A—*concld.*

Name of Circle or Division.	Actual expenditure, 1930-31.	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
1	2	3	4	5
I—WORKS—*concld.*	Rs.	Rs.	Rs.	Rs.
Draglines Division.				
Works in progress				
Works not commenced	– 4,25,875	– 54,000	– 45,000	– 1,02,000
Total, Draglines Division ...	– 4,25,875	– 54,000	– 45,000	– 1,02,000
Add—For rectangulation, sub-rectangulation, levelling, etc., carried out by the Revenue Officer	.....	1,83,000	1,42,000	1,84,000
Add—For Revenue Officer's Establishment charged to Works excluding that employed on sub-rectangulation	82,346	3,58,000	1,32,000	3,85,000*
Total, I—Works ...	2,30,66,161	2,34,50,000	2,25,45,000	1,19,27,000
Deduct—Credits on account of adjustment of half the cost of Assistant Revenue Officer, Lloyd Barrage and Canals Scheme, and his establishment by debit to 5-Land Revenue ...	.....	– 20,000	– 20,000	– 20,000
Net Total, I—Works ...	2,30,66,161	2,34,30,000	2,25,25,000	1,19,07,000
II—ESTABLISHMENT	36,64,965	39,24,700	39,86,000	28,11,900
Deduct—Anticipated credits for other works done by Lloyd Barrage Administration ...	– 1,73,197	– 1,81,700	– 3,12,000	.....
Net Total, II—Establishment ...	34,91,768	37,43,000	36,74,000	28,11,900
Pensionary charges	4,88,848	5,24,000	2,58,000	1,96,000
III—TOOLS AND PLANT	24,678	35,700	65,000	1,57,200
Deduct—Anticipated credits for other works done by Lloyd Barrage Administration... ...	– 14,136	– 22,700	– 39,000	.....
Net Total, III—Tools and Plant ...	10,542	13,000	* 26,000	1,57,200
IV—SUSPENSE	22,227	– 3,36,000	– 9,56,000	– 3,48,100
Less—Receipts on Capital Account	– 1,77,608	.....	– 12,00,000	– 15,27,000
Total ...	2,69,01,938	2,73,74,000	2,43,27,000	1,31,97,000
Add—Interest charges to be met from loan funds.	71,15,208	1,01,66,000	1,00,97,000	1,02,67,000
Add—Interest charges to be met from ordinary revenues	10,00,000	.....	.....	.....
Add—Interest charges to be met from refunds of Customs duty	10,101	10,000	10,000	10,000
Add—Interest charges to be met from receipts from Barrage land sales	.....	.....	.....	15,00,000
Grand Total ...	3,50,27,247	3,75,50,000	3,44,34,000	2,49,74,000

* Includes Rs. 21,800 on account of Non-voted charges.

APPENDIX B.

Abstract of Charges to be incurred in India and in England during 1932-33.

In India or in England.	I-Works.	II-Establishment.	III-Tools and Plant.	Pensionary charges.	IV-Suspense.	*Deduct*—Receipts on capital account.	Interest charges.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ...	1,19,07,000	28,07,100	1,57,200	1,96,000	−3,48,100	−15,27,000	1,17,77,000*	2,49,69,200
In England ...	.....	4,800	.....	.....	.....	.....	.....	4,800
Total ...	1,19,07,000	28,11,900	1,57,200	1,96,000	−3,48,100	−15,27,000	1,17,77,000	2,49,74,000

* This amount is made up as under :—

Rs.	
1,02,67,000	to be met from loan funds.
15,00,000	to be met from receipts from sale of lands in Barrage zone (by debit to the head 14-Interest).
10,000	to be met from refunds of Customs duty.
1,17,77,000	

APPENDIX C.

APPENDIX

Summary of Budget Estimate for "I—Works" for

Circle and Division	A Preliminary expenses	B Land	C Works	D Regulators	E Falls	F Cross Drainage Works	G Bridges	H Escapes	K Buildings
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Transport and Supply Division.	.....	.....	4,400	.....	.....	.....	.....	.....	.....
2. Power Supply Division ...	.....	.....	64,200	.....	.....	.....	.....	.....	.....
3. Barrage Division ...	.....	.....	77,500	.....	.....	.....	.....	.....	.....
Total, Lloyd Barrage Circle ...	.....	.....	1,46,100	.....	.....	.....	.....	.....	.....
4. North Western Canal Division.	.....	.....	.....	11,500	.....	4,000	34,000	3,000	5,000
5. Khirtar Division	.....	5,000	.....	25,000	.....	30,000	.....	.....	90,900
6. Warah Division	.....	1,000	.....	.....	.....	.....	.....	.....	76,500
Total, Northern Sind Circle ...	.....	6,000	.....	36,500	.....	34,000	34,000	3,000	1,72,400
7. Khipro Division	.....	.....	.....	.....	.....	.....	.....	.....	.....
8. Mithrao Division	.....	.....	.....	1,00,000	.....	.....	.....	.....	.....
9. Nara Supply Division ...	.....	.....	7,200	.....	.....	.....	.....	.....	.....
Total, Eastern Sind Circle ...	.....	.....	7,200	1,00,000	.....	.....	.....	.....	.....
10. Rohri Canal No. I Division ...	.....	.....	.....	1,07,000	800	.....	29,300	.....	.....
11. Rohri Canal No. II Division .	.....	26,000	.....	55,100	.....	.....	24,900	9,000	25,200
12. Rohri Canal No. III Division.	.....	.....	.....	16,000	9,000	.....	2,000	20,000	44,000
13. Rohri Canal No. IV Division.	100	5,300	.....	20,000	4,700	.....	21,100	12,600	39,500
Total, Rohri Canal Circle ...	100	31,300	.....	1,98,100	14,500	.....	77,300	41,600	1,08,700
14. Rohri Canal No. V Division .	.....	3,200	.....	2,000	.....	.....	1,000	.....	38,000
15. Rohri Canal No. VI Division.	.....	.....	.....	.....	.....	.....	.....	.....	26,000
Total, Southern Sind Circle ...	.....	3,200	.....	2,000	.....	.....	1,000	.....	64,000
16. Northern Dadu Division ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
17. Southern Dadu Division ...	.....	14,000	.....	.....	.....	.....	.....	.....	70,000
18. Rice Canal Division ...	3,300	19,500	.....	61,500	15,000	.....	17,000	.....	21,600
19. Manchar Drainage Division .	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, Western Sind Circle ...	3,300	33,500	.....	61,500	15,000	.....	17,000	.....	91,600
20. Development and Research Division.	.....	.....	.....	2,500	.....	.....	.....	.....	500
21. Draglines Division ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
22. *Add* for rectangulation, sub-rectangulation and levelling work to be done by the Revenue Officer.	.....	.....	.....	.....	.....	.....	.....	.....	.....
23. *Add* for Revenue Officer's Establishment charged to works excluding that employed on sub-rectangulation work.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, I—Works ...	3,400	74,000	1,53,300	4,00,600	29,500	34,000	1,29,300	44,600	4,36,600
Deduct on account of adjustment of the cost of settlement work to be done by Assistant Revenue Officer by debit to "5—Land Revenue."	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net Total ...	.....	.....	.....	.....	.....	.....	.....	.....	.....

C.

the Lloyd Barrage and Canals Construction for the year 1932-33.

L Earthwork	M Plantation	O Miscellaneous	P Maintenance	Distributaries	Drainage and Protective Works	Water courses	Special Tools and Plant	Losses on Stock.	Total	Remarks	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
.....	.....	.....	.....	.....	.....	.....	.....	1,60,000	1,64,400	(a) Amount provided for necessary repairs to plant	1,00,000
.....	.....	.....	300	.....	.....	.....	52,100	...	1,16,600		
.....	.....	9,500	8,000	.....	.....	.....	.....	...	95,000	*Less* credits on account of depreciation ...	−47,900
										Total ...	52,100
.....	.....	9,500	3,300	.....	.....	.....	52,100(a)	1,60,000	3,76,000	Plant chargeable to C-Works is nil.	
93,800	21,100	8,000	45,500	99,700	.....	2,69,400	.....	...	5,95,000		
46,000	10,000	12,600	39,000	2,26,000	89,500	1,66,000	.....	...	7,40,000		
43,000	10,000	18,000	20,000	74,000	.....	4,45,500	.....	...	6,83,000		
1,82,800	41,100	38,600	1,04,500	3,99,700	89,500	8,80,900	.....	...	20,23,000		
.....	15,900	.....	10,000	59,000	50,000	1,40,000	.....	...	2,74,000		
37,000	18,000	.....	43,000	67,000	.....	3,12,000	.....	...	5,77,000		
7,33,700	8,300	12,100	40,500	9,000	26,900	31,300	.....	...	8,69,000		
7,70,700	41,300	12,100	93,500	1,35,000	76,900	4,33,300	.....	...	17,20,000		
3,00,000	8,100	8,100	77,000	1,35,800	.....	28,900	.....	...	5,95,000		
19,500	16,000	7,500	40,900	1,81,300	.....	2,00,000	.....	...	6,05,400		
11,000	17,000	2,200	1,08,800	2,70,000	.....	2,00,000	.....	...	7,00,000		
1,05,000	9,300	28,000	1,30,000	4,05,000	.....	4,00,000	.....	...	11,80,600		
4,35,500	50,400	45,800	3,56,700	9,92,100	.....	8,28,900	.....	...	31,81,000		
79,000	2,400	2,800	52,800	4,00,000	.....	1,97,500	.....	...	7,79,000		
51,000	.....	.....	58,000	4,18,000	.....	1,00,000	.....	...	6,53,000		
1,30,000	2,400	2,800	1,10,800	8,18,000	.....	2,97,800	.....	...	14,32,000		
.....	42,000	1,000	1,32,500	55,000	.....	1,30,000	.....	...	4,10,500		
10,000	25,000	7,000	2,00,000	1,90,500	.....	1,11,100	.....	...	6,27,600		
1,39,300	12,800	46,500	35,000	2,07,000	.....	1,40,000	.....	...	7,17,900		
.....	.....	.....	.....	.....	8,65,000	.....	.....	...	8,65,000		
1,49,300	79,800	54,500	4,17,500	4,52,500	8,65,000	3,81,100	.....	...	26,21,000		
.....	.....	97,000	7,000	.....	.....	.....	.....	...	1,07,000		
−1,02,000	.....	...	.....	.....	.....	.....	.....	...	−1,02,000		
.....	.....	.....	.....	.....	.....	.....	.....	...	1,84,000		
.....	.....	.....	.....	.....	.....	.....	.....	...	3,85,000		
15,66,300	2,15,000	2,60,300	10,98,300	27,97,300	10,31,400	28,72,000	52,100(a)	1,60,000	1,19,27,000		
.....	.....	.....	.....	.....	.....	.....	.....	...	−20,000		
.....	.....	...	.....	.....	.....	.....	.....	...	1,19,07,000		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
		BARRAGE AND HEAD REGULATORS	Rs.	Rs.
		A—PRELIMINARY		
Barrage including Head Regulators, I-Works.	1	Preliminary Expenses	13,000	13,908
		B—LAND		
	2	Land on Sukkur side	7,55,000	7,31,740
	3	Land on Rohri side		
		Total, B—Land ..	7,55,000	7,31,740
		C—WORKS (PERMANENT WORKS)		
		(1) MAIN BARRAGE		
	4	Excavation	Provision for Permanent Works is Rs. 315·13 lakhs.	....
	5	Driving Piles		....
	6	Cross Piling		....
	7	Land abutments including foundations		....
	8	Floor under and abutments and Wing walls ..		....
	9	Floor under Right Bank Scouring Sluices		....
	10	Floor under Barrage Proper		....
	11	Floor under Left Bank Scouring Sluices		....
	12	Superstructure for end abutments and Wing walls ..		....
	13	Superstructure for Barrage		....
	14	Centering		2,13,41,410
	15	Barrage Gates		....
	16	Crane Track		....
	17	Cranes		37,200
	18	Truck for Motor Trollies		40,000
	18A	Motor Trollies		9,300
	19	Lights		36,000
				....
		(2) REGULATORS		
		Regulators on the Left Bank		
		(i) Items common (not provided for separately) and all regulators on the Left Bank		
	20	Regulator Gates		
	20A	Excavation		39,09,467
	21	Driving Piles		....
	22	Cost of cross Piles		....
	23	Centering of Arches		....
		(ii) Khairpur West Canal Head Regulator		....
	24	Floor		
	25	Superstructure		....
	26	Electric Motors		....
				....
		(iii) Rohri Canal Head Regulator		
	27	Floor		
	28	Superstructure		....
	29	Electric Motors		....
				....
		(iv) Khairpur East Canal Head Regulator		
	30	Floor		
	31	Superstructure		....
	32	Electric Motors		....
				....
		Carried over ..	....	....

CANALS CONSTRUCTION.

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
74,901	—10,812	....	....	....	1	Debits to Canals remain to be adjusted.
9,70,160	—69,500	....	....	....	2	Do.
					3	
9,70,160	—69,500	....	....	....		
....	....	....	....	....	4	
....	....	....	....	....	5	
....	....	....	....	....	6	
....	....	....	....	....	7	
....	....	....	....	....	8	
....	....	....	....	....	9	
....	....	....	....	....	10	
....	....	....	....	....	11	
....	....	....	....	....	12	
152,50,077	24,90,477	....	....	....	13	
....	....	....	....	....	14	
....	....	....	....	....	15	
....	37,200	....	....	....	16	
....	37,000	....	....	....	17	
....	9,300	....	....	....	18	
8,952	9,800	....	....	....	18A	
....	....	....	....	....	19	
33,98,543	4,66,281	....	....	....	20	
....	....	....	....	....	20A	
....	....	....	....	....	21	
....	....	....	....	....	22	
....	....	....	....	....	23	
....	....	....	....	....	24	
....	....	....	....	....	25	
....	....	....	....	....	26	
....	....	....	....	....	27	
....	....	....	....	....	28	
....	....	....	....	....	29	
....	....	....	....	....	30	
....	....	....	....	....	31	
....	....	....	....	....	32	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (*a*)
			Rs.	Rs.
		Brought forward ..	....	....
		(v) Eastern Nara Head Regulator		
Barrage including Head Regulators, I—Works—*contd.*	33	Floor		....
	34	Superstructure		....
	35	Electric Motors		....
		(vi) Other items on the Left Bank		
	36	Connecting Walls between the Regulators ..		....
	37	Sloping Wing Wall at end		....
	38	Left Divide Wall		19,43,100
		Regulators on the Right Bank		
		(i) Items common (not provided for separately) to all Regulators on the Right Bank		27,97,618
	39	Excavation		....
	40	Driving Piles		....
	41	Steel Sheet Piling		....
	42	Centering of Arches		....
		(ii) Dadu Canal Head Regulators		
	43	Floor		....
	44	Superstructure		....
	45	Electric Motors		....
		(iii) Rice Canal Head Regulator		
	46	Floor		....
	47	Superstructure		....
	48	Electric Motors		....
		(iv) North Western Canal Head Regulators		
	49	Floor		....
	50	Superstructure		....
	51	Electric Motors		....
		(v) Other items on the Right Bank		
	52	Connecting wall between Regulators		....
	53	Sloping Wing wall at end		....
	54	Right Divide Wall		13,09,900
		(3) GUIDE BANKS		
		Guide Banks on the Left Bank ..		3,58,550
	55	Bank Work above and below Barrage		....
	56	Cutting do. do.		46,884
	57	Pitching do. do.		....
	58	Stone Chips do. do.		....
	59	Apron		....
	60	Concrete Block below Barrage		....
		Guide Banks on the Right Bank including bunder wall		1,01,225
	61	Bank Work above and below Barrage		2,30,643
	62	Cutting do. do.		....
	63	Pitching do. do.		....
	64	Stone Chip do. do.		....
	65	Apron do. do.		....
	66	Concrete block do.		....
	67	Raising Bunder wall and constructing retaining wall ..		....
	67A	Installation of Cables on Regulators and Barrage for supply of power to Moters etc.		1,06,531
	67B	Installation of cables for supply of light on Regulators, Barrage, etc.		86,845
	67C	Loading, unloading Barrage Gates		....
	67D	Erection, removing and re-fixing road and Gate Bridge Centres.		....
	67E	Handling and erecting of Regulator Gates ..		....
	67F	Diving bell for inspecting floor of Barrage ..		....
		Carried over ..	....	....

Provision for Permanent Works is Rs. 315·13 lakhs.

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	....	....	33	
....	....	....	....	....	34	
....	....	....	....	....	35	
....	....	....	....	....	36	
....	....	....	....	....	37	
9,94,131	5,44,340	....	....	....	38	
25,02,897	3,48,000	....	....	....		
....	....	....	....	....	39	
....	....	....	....	....	40	
40,238	—40,238	....	....	....	41	
....	....	....	....	....	42	
....	....	....	....	....	43	
....	....	....	....	....	44	
....	....	....	....	....	45	
....	....	....	....	....	46	
..	....	....	....	....	47	
....	....	....	....	....	48	
....	....	....	....	....	49	
....	....	....	....	....	50	
....	....	....	....	....	51	
....	....	....	....	....	52	
....	....	....	....	....	53	
8,27,899	3,29,000	....	....	....	54	
2,02,920	1,82,605	....	....	....		
....	....	....	....	....	55	
48,312	....	....	....	....	56	
....	....	....	....	....	57	
....	....	....	....	....	58	
....	....	....	....	....	59	
....	....	....	....	....	60	
66,477	96,000	....	....	....		
2,02,643	12,000	....	....	....	61	
....	....	....	....	....	62	
....	....	....	....	....	63	
....	....	....	....	....	64	
....	....	....	....	....	65	
....	....	....	....	....	66	
....	....	....	....	....	67	
1,303	85,198	....	....	....	67A	
13,588	55,312	....	....	....	67B	
70,062	30,000	....	....	....	67C	
72,702	10,000	....	....	....	67D	
19,474	40,000	....	....	....	67E	
....	30,000	....	....	....	67F	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
		Brought forward ..	....	....
		SERVICE WORKS.		
BARRAGE INCLUDING HEAD REGULATORS, I—WORKS —*contd.*	68	Railways	Provision for Service Works is Rs. 85·92 lakhs.	6,25,963
	69	Service Roads and Bunds		29,523
	70	Water Supply		3,17,899
	71	Alignment towers		Since dismantled.
	72	Pile Driving and withdrawing		Separate Estimate
	72A	Sanitation		2,28,794
	72B	Running Expenses of Motor Lorry		908
	72C	Maintenance of Floating Craft (Fleet)		14,65,059
	73	Wharves		2,86,951
	74	Cofferdams		43,84,902
	75	Pumping		11,93,717
	76	Stores Depot		....
	77	Carriage of Stores		50,284
	78	Lighting and Fans		....
	79	Telegraphs and Telephones		82,202
	80	Core boxes and Moulds for Block yards		....
	80A	Block Moulding Yard		
	80B	Running Expenses of Electric Power Plant ..		—2,37,389
	80C	Do. Miscellaneous Plant		—1,53,546
	80D	Do. Railways B. G.		....
	80E	Supply of current to works and streets		2,08,329
	80F	Lighting Works Yard Area		64,000
		Total C—Works ..	4,01,05,000	4,09,02,269
		K—BUILDINGS		
	81	Officers' Bungalows— ..	Provision for Buildings is Rs. 21·26 lakhs.	5,95,880
		2 Superintending Engineers' Bungalows.		
		10 Executive do. do.		
		6 Assistant Executive do.		
	82	Office Buildings		2,44,215
	83	Hospital, Workshop, Sheds for Stores		7,73,720
	83A	Jungle Cutting		....
	84	Quarters for subordinates, Clerks, menials, etc. ..		
		30 Assistant Engineers' Quarters ..		
		31 Upper Subordinates' do.		10,01,492
		31 Lower do. do. ..		
		117 Clerks' Quarters ..		
		188 Menials' do. ..		
		Karachi Buildings		77,154
	84A	Power House and Transmission Lines		....
	84B	Power House and Township distribution system ..		20,317
	84C	Inspection Bungalow		29,440
	84D	Constructing Municipal Naka		....
	85	Repairs to buildings		....
	85A	Sub-Station "L"		....
	85B	Water Supply		1,52,502
	85C	Roads		1,29,595
		Total, K—Buildings ..	21,26,000	30,24,315
	86	Unforseen items	3,68,000	....
	86A	O—Miscellaneous	1,21,000	1,24,970
	86B	P—Maintenance	4,48,000	4,15,353
	86C	Losses on Stock	....	25,610
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
5,33,302	86,139	4,400	....	4,400	68	
37,407	24,000	....	....	....	69	Working Estimate will be revised.
2,23,408	44,719	34,000	....	34,000	70	
					71	
not prepared.					72	
1,62,079	33,618	26,000	....	26,000	72A	
809	597	100	....	100	72B	
10,75,109	3,00,450	....	....	....	72C	
2,83,017	—14,000	....	....	....	73	
35,20,298	5,55,742	....	....	....	74	
8,90,609	80,974	....	....	....	75	
....	....	....	....	....	76	
—4,936	4,936	....	....	....	77	
....	....	....	....	....	78	
68,190	13,772	9,100	....	9,100	79	
....	....	....	....	....	80	
—1,89,630	—38,300	48,800	....	48,800	80A	
....	....	....	....	....	80B	Charges distributed to works.
29,430	—1,266	....	....	....	80C	
....	....	13,900	....	13,900	80D	
1,83,318	27,000	9,900	....	9,900	80E	
44,339	2,400	....	....	....	80F	
3,05,76,967	58,93,956	1,46,200	....	1,46,200		
6,10,110	....	....	....	....	81	
2,36,627	....	....	....	....	82	
7,48,645	—6,150	....	....	....	83	
....	5,199	....	....	....	83A	
					84	
9,84,333	....	....	....	....		
76,786	....	....	....	....		
....	—6,463	....	....	....	84A	
14,066	—1,400	....	....	....	84B	
28,984	....	....	....	....	84C	
....	3,271	....	....	....	84D	
....	....	....	....	....	85	
....	2,650	....	....	....	85A	
1,03,334	—10,613	....	....	....	85B	
1,12,513	....	....	....	....	85C	
29,15,398	—13,506	....	....	....		Cost of certain buildings is to be adjusted by debit to Canal Estimates.
....	....	....	....	....	86	
1,11,518	64,382	9,500	....	9,500	86A	
4,16,277	52,503	12,300	....	12,300	86B	
15,069	2,91,000	1,60,000	....	1,60,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (*a*)
		Brought forward ..	Rs.	Rs. ....
		SPECIAL TOOLS AND PLANT		
BARRAGE INCLUDING HEAD REGULATORS, I—WORKS —*concld.*	87	Railways	Provision for Special Tools and Plant is Rs. 105·54 lakhs.	27,32,128
	88	Fleet		48,12,037
	89	Cranes		5,75,617
	90	Pumping Plant for Coffordams		2,36,860
	91	Pile Drivers		11,35,762
	92	Stone Crushers and Concrete mixers ..		1,31,283
	93	Moulds for Blocks		1,00,154
	94	Air Compressors and Pneumatic Tools		52,743
	95	Diving gear and apparatus		23,750
	96	Workshops		1,66,755
	97	Water-Supply Plant		1,66,702
	98	Mortar Mills		2,19,635
	99	Electric Power Plant and Transmission Lines ..		14,22,010
	100	Steel Sheet Piling		24,19,931
	101	Arch Centres and Supports		....
	102	Scientific Instruments		....
	103	Disintegrators		....
	104	Miscellaneous Tools and Plant and Tools		4,21,400
	105	Quarry Plant		5,00,000
	105A	Stone Dressing Plant		4,55,000
	105B	Customs		2,61,100
	105C	Block Yard Plant		1,62,012
	106	Repairs		19,60,400
	106A	Unallocated items		....
	107	Contingencies		60,500
		Total, VI—Special Tools and Plant ..	1,05,54,000	1,80,15,779
		Deduct—Credit on account of depreciation and Heavy Repairs to Plant included in the cost of works.	....	....
		Net Total, VI—Special Tools and Plant ..	1,05,54,000	1,80,15,779
		Total, I—Works ..	5,44,90,000	6,32,53,944

D.—contd.

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
25,18,093	27,586	....	....	....	87	
46,93,200	....	....	....	....	88	
5,68,363	....	....	....	....	89	
2,32,703	....	....	....	....	90	
10,71,466	40,000	....	....	....	91	
1,38,923	552	....	....	....	92	
1,00,154	....	....	....	....	93	
50,837	3,983	....	....	....	94	
12,420	8,222	....	....	....	95	
1,66,025	....	....	....	....	96	
1,70,726	1,500	....	....	....	97	
2,22,345	....	....	....	....	98	
14,07,334	....	....	....	....	99	
19,16,039	56,303	....	....	....	100	
....	....	....	....	....	101	
....	....	....	....	....	102	
....	....	....	....	....	103	
4,06,603	17,356	....	....	....	104	
4,35,746	....	....	....	....	105	
3,41,785	....	....	....	....	105A	
6,91,182	....	....	....	....	105B	
1,56,490	....	....	....	....	105C	
14,26,788	3,03,457	1,00,000	....	1,00,000	106	
—10,674	....	....	....	....	106A	
....	....	....	....	....	107	
1,64,16,248	4,58,959	1,00,000	....	1,00,000		
—59,53,852	—10,07,082	—48,000	....	—48,000		Further credits on account of depreciation have to be adjusted.
1,04,62,396	—5,48,123	52,000	....	52,000		
4,55,42,686	56,59,000	3,80,000	....	3,80,000		

APPENDIX

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (*a*)
			Rs.	Rs.
		Brought forward ..	....	....
ROHRI CANAL SYSTEM, I—WORKS.				
		ROHRI CANAL SYSTEM.		
		Main Line—Rohri Canal.		
	1	A—Preliminary Expenses	82,700	61,093
	2	B—Land	11,36,900	9,28,658
	3	D—Regulators	13,26,500	11,54,028
	4	E—Falls	3,43,000	3,16,878
	5	F-1—Other Cross Drainage Works	90,000	....
	6	G—Bridges	8,94,000	8,19,837
	7	H—Escapes	12,03,800	11,02,837
	8	K—Buildings	14,09,100	12,13,932
		Details.		
		(*a*) Inspection Bungalows, Class I and II	....	....
		(*b*) Residential Buildings	....	....
		(*c*) Office Buildings	....	....
		(*d*) Quarters	....	....
		(*e*) Other Buildings	....	....
	9	L—Earthwork	1,47,78,190	1,33,87,014
	10	L-1—Boundaries and Service Roads	40,700	9,031
	10A	Tail Branch	62,800	....
	11	M—Plantation	1,41,000	66,869
	12	O—Miscellaneous	1,60,500	94,589
	13	P—Maintenance	4,20,400	3,18,517
	14	Distributaries and Minors	50,43,800	39,21,915
	14A	Drainage and Protective Works	25,75,170	....
	15	Watercourses	22,64,670	14,63,324
		Total, Main Canal ..	3,19,73,230	2,48,59,422
		Naulakhi Branch		
	16	A—Preliminary Expenses	6,400	6,000
	17	B—Land	26,000	7,417
	18	C—Works		Provision for Outlets
	19	D—Regulators	25,500	22,867
	20	F-1—Other Cross Drainage Works	70,000	49,492
	20A	G—Bridges	23,800	20,272
	21	K—Buildings	29,500	24,527
		Details		
		(*a*) Inspection Bungalows and Rest Houses ..	....	12,575
		(*b*) Office Buildings	....	9,493
		(*c*) Other Buildings	....	2,459
	22	L—Earthwork	2,09,260	2,02,264
	23	L-1—Boundaries and Service Roads	740	675
	24	M—Plantation	2,000	....
	25	O—Miscellaneous	5,000	2,571
	26	P—Maintenance	7,000	7,228
	27	Distributaries	4,81,410	4,14,530
	28	Watercourses	1,91,840	1,43,721
		Total, Naulakhi Branch ..	10,78,450	9,01,564
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
[Actual to end of 1930-31	Probable during 1931-32.	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
69,352	....	....	110	110	1	
8,89,254	9,800	20,000	3,100	23,100	2	
9,56,920	2,23,200	37,300	15,000	52,300	3	
2,42,363	12,800	14,500	....	14,500	4	
....	....	....	....	....	5	
7,61,536	91,200	44,000	....	44,000	6	
10,17,413	1,02,500	46,180	....	46,180	7	
10,96,157	1,69,600	63,690	29,800	93,490	8	
6,31,380	94,660	15,780	....	15,780		
1,33,962	4,800	22,050	9,000	31,050		
2,35,027	37,920	5,860	15,500	21,360		
33,533	....	....	5,300	5,300		
62,255	32,220	20,000	....	20,000		
1,18,80,084	6,44,600	1,15,860	50,000	1,65,860	9	
9,905	....	500	....	500	10	
....	....	....	....	....	10A	
45,977	34,000	28,700	6,270	34,970	11	
96,722	41,900	11,400	20,670	32,070	12	
1,68,410	2,28,300	1,62,900	1,19,390	2,82,290	13	
36,55,942	10,05,700	2,03,690	1,69,000	3,72,690	14	
....	....	....	....	....	14A	
34,676	4,58,200	2,82,280	....	2,82,280	15	
2,08,64,711	30,21,800	10,31,600	4,13,340	14,44,340		
5,999	....	....	....	....	16	
9,216	3,000	....	....	....	17	
transferred to	O—Miscellaneo	us.			18	
10,121	14,100	500	....	500	19	
18,484	39,300	....	....	....	20	
12,676	7,100	1,600	....	1,600	20A	
9,575	2,100	....	....	....	21	
9,532	....	....	....	....		
....	900	....	....	....		
43	1,200	....	....	....		
1,43,846	34,550	....	....	....	22	
224	450	....	....	....	23	
....	....	....	....	....	24	
2,752	1,300	900	....	900	25	
4,029	19,300	12,000	....	12,000	26	
3,21,449	1,00,000	25,100	....	25,100	27	
9,688	77,400	16,100	....	16,100	28	
5,48,059	2,98,600	66,200	....	66,200		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (*a*)
			Rs.	Rs.
		Brought forward ..	....	....
ROHRI CANAL SYSTEM, I—WORKS —*contd.*		ROHRI CANAL SYSTEM—*contd.*		
		Mahrabpur Branch.		
	29	A—Preliminary Expenses	3,500	3,329
	30	B—Land	4,000	6,060
	31	D—Regulators	24,500	21,616
	32	G—Bridges	5,600	4,746
	33	K—Buildings	34,500	29,798
		Details.		
		(*a*) Inspection Bungalows and Rest Houses ..	....	24,181
		(*b*) Office Buildings	....	4,388
		(*c*) Other Buildings	....	1,229
	34	L—Earthwork	59,620	52,955
	35	L-1—Boundary and Service Roads	380	345
	36	M—Plantation	1,500	300
	37	O—Miscellaneous	2,500	1,434
	38	P—Maintenance	4,000	3,519
	39	Distributaries	5,87,990	5,10,792
	40	Watercourses	1,19,540	1,77,302
		Total, Mahrabpur Branch ..	8,47,630	8,12,196
		Khairpur Feeder, East.		
	41	A—Preliminary Expenses	2,000	1,566
	42	B—Land	1,05,000	1,04,654
	43	D—Regulators	50,000	24,416
	44	G—Bridges	30,000	32,860
	45	L—Earthwork	5,15,950	4,70,815
	46	L-1—Boundary and Service Roads	1,950	....
	47	M—Plantation	1,500	....
	48	O—Miscellaneous	5,000	1,831
	49	P—Maintenance	9,000	2,457
		Total, Khairpur Feeder East ..	7,20,400	6,38,599
		Khairpur Feeder, West.		
	50	A—Preliminary Expenses	500	3,428
	51	B—Land	36,400	59,813
	52	D—Regulators	....	1,73,000
	53	G—Bridges	....	66,000
	54	L—Earthwork	82,800	7,41,974
	55	M—Plantation	500	....
	56	O—Miscellaneous	3,000	3,405
	57	P—Maintenance	400	....
		Total, Khairpur Feeder, West ..	1,23,600	10,47,620
		Sanharo Extension.		
	58	Distributaries	1,19,300	36,206
		Total, Sanharo Extension ..	1,19,300	36,206
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
3,320	....	....	....	....	29	
3,398	700	....	....	....	30	
16,766	7,600	500	....	500	31	
2,574	1,000	400	....	400	32	
2,682	2,700	....	....	....	33	
....	....	....	....	....		
....	2,200	....	....	....		
2,682	500	....	....	....		
51,133	1,650	....	....	....	34	
....	350	....	....	....	35	
....	300	300	....	300	36	
2,185	1,000	1,000	....	1,000	37	
2,059	5,600	5,000	....	5,000	38	Further working estimates will be prepared.
3,81,915	81,000	35,700	....	35,700	39	
27,761	74,800	12,400	....	12,400	40	
4,93,793	1,76,700	55,300	....	55,300		
1,566	....	....	....	....	41	
90,497	....	....	....	....	42	
....	24,400	500	....	500	43	
18,655	3,100	2,500	....	2,500	44	
4,58,045	13,000	....	....	....	45	
....	....	....	....	....	46	
....	....	....	....	....	47	
1,137	100	....	....	....	48	
....	4,000	....	....	....	49	
5,69,900	44,600	3,000	....	3,000		
....	3,000	....	....	....	50	
....	....	....	....	....	51	
....	....	....	70,000	70,000	52	For new extension for which there is separate estimate.
....	....	....	30,000	30,000	53	
....	1,97,000	3,00,000	....	3,00,000	54	
....	....	....	....	....	55	
....	....	....	....	....	56	
....	....	....	....	....	57	
....	2,00,000	3,00,000	1,00,000	4,00,000		
698	40,000	60,000	....	60,000	58	
698	40,000	60,000	....	60,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (*a*)
			Rs.	Rs.
		Brought forward ..	....	....
ROHRI CANAL SYSTEM, I—WORKS —*contd.*		ROHRI CANAL SYSTEM—*contd.*		
		Sehra Branch.		
	59	A—Preliminary Expenses	3,000	4,455
	60	B—Land	84,000	82,226
	61	D—Regulators	45,500	40,647
	62	G—Bridges	20,900	17,390
	63	H—Escapes	3,000	....
	64	K—Buildings	91,800	62,683
		Details.		
		(*a*) Officers' Bungalows	....	....
		(*b*) Inspection Bungalows and Rest Houses ..	....	....
		(*c*) Other Buildings	....	....
	65	L—Earthwork	1,19,400 600L1	1,18,201
	66	M—Plantation	8,000	....
	67	O—Miscellaneous	9,000	3,412
	68	P—Maintenance	17,000	7,426
	69	Distributaries	6,43,950	5,25,423
	70	Watercourses	2,73,800	2,53,051
		Total, Sehra Branch ..	13,19,950	11,14,914
		Nasrat Branch.		
	71	A—Preliminary Expenses	3,300	15,242
	72	B—Land	10,000	17,728
	73	D—Regulators	1,18,000	3,02,874
	74	E—Falls	1,38,000	....
	75	G—Bridges	22,100	24,833
	76	H—Escapes	6,000	....
	77	K—Buildings	2,02,750	1,87,778
		Details.		
		(*a*) Office Buildings	....	....
		(*b*) Inspection Bungalows and Rest Houses ..	....	....
		(*c*) Residential Quarters	....	....
		(*d*) Other Buildings	....	....
	78	L—Earthwork	2,97,000	4,20,987
	79	L-1—Boundary and Service Roads	3,000	....
	80	M—Plantation	8,000	....
	81	O—Miscellaneous	25,900	18,949
	82	P—Maintenance	35,500	24,365
	83	Minor Branches (Amurji and Gajrah)	2,36,600	Included in
	84	Distributaries	23,54,600	18,05,440
	85	Drainage and Protective Works	5,41,830	5,671
	86	Watercourses	12,13,000	6,08,372
		Total, Nasrat Branch ..	52,15,580	34,32,239
		Dad Branch.		
	87	A—Preliminary Expenses	4,500	3,863
	88	B—Land	23,000	19,147
	89	D—Regulators	28,000	24,272
	90	G—Bridges	11,000	9,542
	91	K—Buildings	1,28,750	84,494
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
6,375	....	....	....	....	59	
68,490	....	5,000	....	5,000	60	
18,726	20,000	4,200	....	4,200	61	
15,293	2,500	7,500	....	7,500	62	
....	....	....	....	....	63	
54,783	7,500	....	1,500	1,500	64	
11,354	....	....	1,500	1,500		
42,445	....	....	....	....		
984	7,500	....	....	....		
1,05,221	7,500	2,000	....	2,000	65	
....	1,000	3,000	....	3,000	66	
2,901	2,500	500	....	500	67	
4,028	2,500	5,170	....	5,170	68	
3,67,186	1,19,000	8,100	22,550	30,650	69	
24,017	49,000	20,000	....	20,000	70	
6,67,020	2,11,500	55,470	24,050	79,520		
15,243	....	....	....	....	71	
19,593	1,000	1,000	....	1,000	72	
1,76,708	1,00,000	47,400	....	47,400	73	
....	....	....	....	....	74	
9,302	10,000	3,000	....	3,000	75	
....	....	....	....	....	76	
93,969	43,000	11,000	5,500	16,500	77	
37,017	9,000	1,000	5,500	6,500		
54,291	23,000	2,000	....	2,000		
1,067	7,000	8,000	....	8,000		
1,594	4,000	....	....	....		
2,12,393	1,28,000	14,500	....	14,500	78	
....	....	....	....	....	79	
....	2,000	6,000	....	6,000	80	
18,854	8,000	2,000	....	2,000	81	
10,229	7,000	25,470	....	25,470	82	
in respective	sub-heads of	Nasrat Branch.			83	
11,44,727	2,38,000	21,300	5,200	26,500	84	
4,253	....	....	....	....	85	
35,532	1,92,000	2,90,000	....	2,90,000	86	
17,40,803	7,29,000	4,21,670	10,700	4,32,370		
3,600	....	....	....	....	87	
12,700	....	....	....	....	88	
16,000	7,500	500	....	500	89	
8,156	1,300	....	....	....	90	
80,001	2,600	22,000	....	22,000	91	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
ROHRI CANAL SYSTEM, I—WORKS —*contd.*		Brought forward ..	Rs.	Rs. ....
		ROHRI CANAL SYSTEM—*contd.*		
		Details.		
		(a) Inspection Bungalows and Rest Houses ..	....	60,933
		(b) Office Buildings	....	19,886
		(c) Other Buildings	....	3,675
	92	L—Earthwork	98,000	95,503
	93	L-1—Boundary and Service Roads	2,000	....
	94	M—Plantation	13,000	572
	95	O—Miscellaneous	6,000	3,311
	96	P—Maintenance	14,000	7,883
	97	Distributaries	5,77,200	4,39,942
	98	Watercourses	2,45,000	1,46,051
		Total, Dad Branch ..	11,50,450	8,34,580
		Thul Branch.		
	99	A—Preliminary Expenses	3,500	2,867
	100	B—Land	19,000	17,044
	101	D—Regulators	33,000	28,327
	102	L—Earthwork	50,000	48,883
	103	M—Plantation	4,000	....
	104	O—Miscellaneous	3,000	806
	105	P—Maintenance	3,000	....
	106	Distributaries	4,14,400	3,16,150
	107	Watercourses	1,86,000	1,26,215
		Total, Thul Branch ..	7,15,900	5,40,292
		Alibahar Branch.		
	108	A—Preliminary Expenses	400	463
	109	B—Land	2,200	5,658
	110	D—Regulators	23,000	16,731
	111	L—Earthwork	35,400	34,450
	112	L-1—Boundary and Service Roads	700	....
	113	M—Plantation	1,100	....
	114	O—Miscellaneous	800	479
	115	P—Maintenance	1,500	1,278
	116	Distributaries	4,23,550	3,54,472
	117	Watercourses	1,73,400	1,17,144
		Total, Alibahar Branch ..	6,62,050	5,30,675
		Hala Branch.		
	118	A—Preliminary Expenses	5,400	1,633
	119	B—Land	15,000	17,803
	120	D—Regulators	21,000	20,033
	121	G—Bridges	13,300	12,717
	122	K—Buildings	69,500	63,637
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
52,127	400	16,000	....	16,000		
25,711	50	5,000	....	5,000		
2,163	2,150	1,000	....	1,000		
86,000	6,000	500	....	500	92	
....	....	....	....	....	93	
319	5,000	1,000	....	1,000	94	
4,240	1,800	500	....	500	95	
6,530	12,000	6,000	....	6,000	96	
3,34,380	1,13,400	70,000	....	70,000	97	
3,500	28,000	47,000	....	47,000	98	
5,55,426	1,77,600	1,47,500	....	1,47,500		
2,934	....	....	....	....	99	
8,256	....	....	....	....	100	
9,216	24,000	500	....	500	101	
35,250	16,000	500	....	500	102	
....	....	....	....	....	103	
540	1,200	500	....	500	104	
....	8,000	7,000	....	7,000	105	
1,85,619	1,38,500	53,000	....	53,000	106	
2,960	69,000	33,000	....	33,000	107	
2,44,775	2,56,700	94,500	....	94,500		
2,276	....	....	....	....	108	
2,249	....	....	250	250	109	
10,209	....	1,730	....	1,730	110	
27,048	8,190	800	....	800	111	
....	....	....	400	400	112	
....	1,050	....	560	560	113	
358	250	....	220	220	114	
844	610	....	2,970	2,970	115	
1,57,977	96,730	29,200	26,490	55,690	116	
....	71,400	1,22,550	....	1,22,550	117	
2,00,961	1,78,230	1,54,280	30,890	1,85,170		
5,155	....	....	....	....	118	
14,489	....	....	500	500	119	
14,643	....	2,060	....	2,060	120	
7,746	....	1,460	....	1,460	121	
50,795	....	....	....	....	122	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work.	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates.
1	2	3	4	4(a)
			Rs.	Rs.
Rohri Canal System Works —*contd.*		Brought forward ..	....	....
		Rohri Canal System—*contd.*		
		Details.		
		(*a*) Office Buildings	....	14,960
		(*b*) Inspection Bungalows and Rest Houses ..	....	45,004
		(*c*) Residential Quarters	....	2,433
		(*d*) Other Buildings	....	1,240
	123	L—Earthwork	1,10,400	1,11,698
	124	L-1—Boundary and Service Roads	3,400	2,802
	125	M—Plantation	6,000	2,916
	126	O—Miscellaneous	7,200	242
	127	P—Maintenance	11,400	4,567
	128	Distributaries	6,08,500	5,79,499
	129	Outlets	....	....
	130	Watercourses	3,52,250	2,27,467
		Total, Hala Branch ..	12,23,350	10,45,014
		Tando Adam Branch.		
	131	A—Preliminary Expenses	5,500	5,533
	132	B—Land	18,000	19,180
	133	D—Regulators	32,000	32,983
	134	G—Bridges	75,000	45,024
	135	L—Earthwork	1,23,000	1,19,764
	136	L-1—Boundary and Service Roads	3,600	....
	137	M—Plantation	3,600	....
	138	O—Miscellaneous	2,600	2,356
	139	P—Maintenance	5,000	2,951
	140	Distributaries	5,44,910	4,32,730
	141	Outlets	....	....
	142	Watercourses	2,34,250	1,46,830
		Total, Tando Adam Branch ..	10,47,460	8,07,351
		Shahdadpur Jam Branch.		
	143	A—Preliminary Expenses	4,500	2,267
	144	B—Land	14,500	16,094
	145	D—Regulators	27,000	17,672
	146	G—Bridges	59,000	52,577
	147	L—Earthwork	1,09,700	1,07,012
	148	L-1—Boundary and Service Roads	3,300	....
	149	M—Plantation	7,800	....
	150	O—Miscellaneous	6,000	1,556
	151	P—Maintenance	4,500	1,847
	152	Distributaries and Minors	6,25,240	4,71,293
	153	Outlets	....	....
	154	Watercourses	2,32,850	1,38,626
		Total, Shahdadpur Jam Branch ..	10,94,390	8,08,944
		Carried over ..	....	....

D—*contd.*

Outlay.		Budget for 1932-33.			Item No.	Remarks.
Actual to end of 1930-31.	Probable during 1931-32.	Works in progress.	Works not commenced.	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
11,457	....	....	....	....		
38,632	....	....	....	....		
....	....	....	....	....		
706	....	....	....	....		
87,334	10,000	10,470	....	10,470	123	
....	....	2,800	200	3,000	124	
3,519	1,200	540	....	540	125	
67	2,000	....	3,570	3,570	126	
3,804	3,000	....	9,350	9,350	127	
4,41,012	44,500	17,530	47,780	65,310	128	
....	24,750	....	....	....	129	
2,400	71,400	1,22,550	....	1,22,550	130	
6,30,964	1,56,850	1,57,410	61,400	2,18,800		
5,572	....	....	....	....	131	
18,424	1,010	....	580	580	132	
10,870	8,330	1,990	....	1,990	133	
21,833	3,300	....	....	....	134	
1,11,569	5,225	6,970	....	6,970	135	
....	....	....	2,000	2,000	136	
....	3,550	....	810	810	137	
1,177	600	....	710	710	138	
2,357	1,200	....	9,000	9,000	139	
3,08,822	40,500	15,390	45,440	60,830	140	
....	21,375	....	....	....	141	
2,077	71,400	1,22,560	....	1,22,560	142	
4,82,701	1,56,490	1,46,910	58,540	2,05,450		
4,449	....	....	....	....	143	
17,813	....	....	180	180	144	
14,725	....	880	....	880	145	
4,077	230	1,890	....	1,890	146	
9,499	90,000	8,400	....	8,400	147	
....	....	....	1,300	1,300	148	
....	7,800	....	950	950	149	
967	1,000	....	2,520	2,520	150	
1,626	1,200	....	6,670	6,670	151	
2,92,126	2,18,670	36,470	55,860	92,330	152	
....	21,400	....	....	....	153	
....	71,400	1,22,560	....	1,22,560	154	
3,45,282	4,11,700	1,70,200	67,480	2,37,680		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
ROHRI CANAL SYSTEM I.WORKS —*contd.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*contd.*		
		Nasir Branch.		
	155	A—Preliminary Expenses	24,000	23,658
	156	B—Land	2,11,300	1,12,954
	157	D—Regulators	2,05,000	1,77,490
	158	F—1 Cross Drainage Works	70,000	....
	159	G—Bridges	1,99,500	1,48,242
	160	K—Buildings	2,48,960	2,51,993
		Details.		
		(a) Office Buildings	....	37,402
		(b) Inspection Bungalows and Rest Houses ..	....	1,75,681
		(c) Other Buildings	....	38,910
	161	L—Earthwork	11,37,400	11,11,773
	162	L—1 Boundary and Service Roads	6,700	....
	163	M—Plantation	31,500	4,704
	164	O—Miscellaneous	32,000	9,578
	165	P—Maintenance	65,000	17,682
	166	Distributaries and Minors	22,32,710	16,03,911
	167	Water-courses	11,31,100	5,49,099
		Total, Nasir Branch ..	55,95,170	40,11,084
		Sarfraz Branch.		
	168	A—Preliminary Expenses	5,000	4,800
	169	B—Land	20,000	9,225
	170	D—Regulators	22,000	19,468
	171	G—Bridges	6,600	5,031
	172	K—Buildings. (Other Buildings)	9,000	3,192
	173	L—Earthwork	79,200	66,687
	174	M—Plantation	2,000	....
	175	O—Miscellaneous	3,000	3,601
	176	P—Maintenance	8,000	869
	177	Distributaries	4,92,200	3,95,134
	178	Watercourses	2,17,000	1,89,935
		Total, Sarfraz Branch ..	8,64,000	6,97,942
		Hyderabad Branch.		
	179	A—Preliminary Expenses	4,500	4,432
	180	B—Land	37,400	21,809
	181	D—Regulators	38,000	33,062
	182	G—Bridges	18,500	16,406
	183	K—Buildings	1,66,890	79,706
		Details.		
		(a) Office Buildings	....	9,232
		(b) Inspection Bungalows and Rest Houses ..	....	62,897
		(c) Other Buildings	....	7,577
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
17,107	....	....	....	....	155	
54,453	50	3,200	....	3,200	156	
83,220	72,600	2,000	....	2,000	157	
....	....	....	....	....	158	
1,46,999	29,670	1,000	....	1,000	159	
1,63,509	71,190	36,330	1,600	37,930	160	
29,571	8,000	10,000	....	10,000		
1,04,068	33,320	26,730	....	26,730		
29,870	29,870	5,600	1,600	7,200		
6,52,960	73,200	49,000	....	49,000	161	
....	....	....	....	....	162	
1,532	2,740	2,360	....	2,360	163	
4,230	7,000	2,800	....	2,800	164	
10,705	5,140	....	52,800	52,800	165	
11,69,935	3,35,280	2,00,570	68,500	2,69,070	166	
19,380	1,00,000	1,97,840	....	1,97,840	167	
23,24,030	6,96,870	4,95,100	1,22,900	6,18,000		
4,800	....	....	....	....	168	
8,355	....	....	....	....	169	
13,816	6,300	....	....	....	170	
767	....	....	....	....	171	
287	3,400	....	....	....	172	
52,997	1,500	6,000	....	6,000	173	
....	....	....	....	....	174	
170	500	....	....	....	175	
270	800	....	8,900	8,900	176	
1,70,143	40,420	1,15,000	69,900	1,84,900	177	
5,490	63,000	37,360	....	37,360	178	
2,57,095	1,15,920	1,58,360	78,800	2,37,160		
4,431	....	....	....	....	179	
21,701	....	....	....	....	180	
16,961	4,000	....	....	....	181	
14,988	680	....	....	....	182	
70,685	9,100	....	880	880	183	
9,385	....	....	....	....		
59,391	1,200	....	....	....		
1,909	7,900	....	880	880		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
Rohri Canal System, I.—Works —*concluded.*			Rs.	Rs.
		Brought forward ..	....	....
		Rohri Canal System—*concld.*		
		Hyderabad Branch—concld.		
	184	L—Earthwork	1,66,500	1,55,377
	185	L—1 Boundary and Service Roads ..	1,600	....
	186	M—Plantation	5,000	....
	187	O—Miscellaneous	7,000	6,487
	188	P—Maintenance	14,000	7,843
	189	Distributaries	4,31,400	3,62,583
	190	Water-courses	2,74,3000	1,86,731
		Total, Hyderabad Branch ..	11,65,090	8,74,436
		Adjustments since made by Journal entries ..	....	....
		Reserve (i.e. Probable assets)* ..	16,68,000	....
		Unforeseen expenditure due to floods ..	9,85,000	....
		Grand Total, Rohri Canal System ..	5,75,69,000	4,29,93,078

Note.—This represents amount of Establishment and Tools and Plant and Indirect charges on cost of

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
1,44,603	1,000	10,000	....	10,000	184	
....	....	....	....	....	185	
....	....	....	....	....	186	
4,630	1,290	....	....	....	187	
6,589	2,170	....	15,670	15,670	188	
2,70,446	33,200	59,000	65,350	1,24,350	189	
2,558	43,000	27,100	....	27,100	190	
5,57,592	94,440	96,100	81,000	1,78,000		
2,79,436	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
3,07,63,246	69,67,000	36,13,000	10,50,000	46,63,000		

water-courses recoverable from Zamindars.

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
Eastern Nara System.		Eastern Nara System.		
		Nara Supply Channel.		
		II—Main Canal and Branches.		
	1	A—Preliminary Expenses	11,000	10,950
	2	B—Land	4,95,000	4,87,446
	3	C—Works	9,000	....
	4	G—Bridges (4 Nos.)	5,32,000	4,95,047
	5	K—Buildings	18,000	..
	6	L—Earthwork	40,35,000	34,57,170
	7	L—1 Boundary and Service Roads	2,000	3,976
	8	M—Plantation	8,000	8,273
	9	O—Miscellaneous	12,000	25,440
	10	P—Maintenance	15,000	3,004
		Total ..	51,37,000	44,91,306
		III—Distributaries.		
	11	A—Preliminary Expenses	1,500	1,874
	12	B—Land	50,000	46,628
	13	C—Works	....	....
	14	D—Regulators (6 Nos.)	....	22,773
	15	E—Falls (2 Nos.)	....	....
	16	G—Bridges	48,000	....
	17	L—Earthwork	1,14,000	91,395
	18	M—Plantation	....	....
	19	O—Miscellaneous	5,000	3,077
	20	P—Maintenance	1,500	....
		Total, III—Distributaries ..	2,20,000	1,65,747
		V—Water-courses	....	11,145
		Total, Nara Supply Channel ..	53,57,000	46,68,198
		Eastern Nara Canal.		
		Containing banks on the right side of Nara and flood diversion banks on the left side of Nara.		
		II—Main Canal and Branches.		
	21	A—Preliminary Expenses	33,000	33,806
	22	B—Land	1,10,000	41,368
	23	C—Works	60,000	15,671
	24	D—Regulators	70,000	....
	25	G—Bridges	....	....
	26	H—Escapes	28,000	26,133
	27	K—Buildings	3,66,000	2,50,728
	28	L—Earthwork	25,12,000	20,77,785
	29	L—1 Boundary and Service Roads	....	....
	30	M—Plantation	28,000	14,819
	31	O—Miscellaneous	1,10,000	96,682
	32	P—Maintenance	1,85,000	1,06,616
		Total ..	35,02,000	26,63,608
		III—Distributaries.		
	33	A—Preliminary expenses	6,000	6,181
	34	O—1—Modules	....	3,472
	35	Rectangulation	16,000	....
		Total ..	22,000	9,653
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
10,215	....	....	....	....	1	
4,81,138	....	....	....	....	2	
....	....	....	....	....	3	
4,74,925	....	....	....	....	4	
....	....	....	....	....	5	
21,99,098	5,85,200	6,00,000	....	6,00,000	6	
1,040	....	....	2,700	2,700	7	
3,179	4,700	....	5,800	5,800	8	
12,196	19,900	....	1,350	1,350	9	
987	2,300	....	2,150	2,150	10	
31,82,778	6,03,100	6,00,000	12,000	6,12,000		
1,850	....	....	....	....	11	
35,512	10,000	....	....	....	12	
....	5,000	....	....	....	13	
2,197	39,500	....	....	....	14	Estimates will be
....	1,500	....	1,000	1,000	15	prepared in due
....	7,000	....	3,000	3,000	16	course.
13,215	85,050	4,500	....	4,500	17	
....	....	....	....	....	18	
3,922	250	....	....	....	19	More estimates will be
....	....	....	....	....	20	prepared in due course.
56,606	1,48,300	4,500	4,000	8,500		
....	....	....	31,300	31,300		
32,39,384	7,51,400	6,04,500	47,300	6,51,800		
32,642	....	....	....	....	21	
40,901	....	....	....	....	22	
12,405	9,000	....	7,200	7,200	23	
....	....	....	....	....	24	
....	....	....	....	....	25	
23,085	2,500	....	....	....	26	
2,47,246	....	....	....	....	27	
13,30,775	4,30,300	1,31,500	....	1,31,500	28	
....	....	....	....	....	29	
13,965	....	....	2,500	2,500	30	
81,914	15,200	10,700	....	10,700	31	
88,007	17,800	20,400	18,000	38,400	32	
18,70,940	4,74,800	1,62,600	27,700	1,90,300		
6,181	....	....	....	....	33	
....	3,500	....	....	....	34	
....	....	....	....	....	35	
6,181	3,500	....	....	....		
....	....	....	....	....	..	

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
Eastern Nara System —*contd.*			Rs.	Rs.
		Brought forward ..	....	....
		IV—Drainage and Protective Works.		
	36	A—Preliminary Expenses	15,000	14,783
	37	B—Land	1,13,000	66,824
	38	C—Works	1,30,000	57,952
	39	H—Escapes	10,000	....
	40	L—Earthwork	34,78,000	22,68,088
	41	L—1 Boundary and Service Roads	6,000	....
	42	M—Plantation	23,000	5,324
	43	O—Miscellaneous	29,000	6,595
	44	P—Maintenance	85,000	42,554
		Total Containing Banks on the Right Side of Nara and Flood Diversion in banks on the Left Side of Nara ..	38,89,000	24,62,120
		Total, Eastern Nara Canal ..	74,13,000	51,35,381
		Khipro Canal System.		
		I—Head Works.		
	45	C—Works	56,000	....
		Total, Head Works ..	56,000	....
		II—Main Canal and Branches.		
	46	A—Preliminary	15,000	11,044
	47	B—Land	60,000	53,498
	48	D—Regulators (9 Nos.)	1,66,000	1,65,356
	49	G—Bridges (5 Nos.)	40,000	32,545
	50	H—Escapes (1 No.)	25,000	23,333
	51	K—Buildings	1,63,000	1,55,738
		Details.		
		(*a*) Office buildings (4 Nos.)	....	6,849
		(*b*) Inspection bungalows (5 Nos.)	....	1,03,745
		(*c*) Quarters for subordinates (9 Nos.)	....	45,144
	52	L—Earthwork	7,41,000	5,75,342
	53	L—1 (Service road)	....	2,453
	54	M—Plantation	43,000	6,037
	55	O—Miscellaneous	26,000	29,625
	56	P—Maintenance	32,000	63,024
	57	Rectangulation	1,45,000	....
		Total ..	14,56,000	11,17,995
		III—Distributaries and Minors.		
	58	A—Preliminary Expenses	24,000	24,229
	59	B—Land	54,000	52,776
	60	C—Works	....	....
	61	D—Regulators (3 Nos.)	95,000	1,12,053
	62	E—Falls (3 Nos.)	....	13,182
	63	G—Bridges (22 Nos.)	95,000	30,825
	64	K—Buildings	....	3,089
	65	L—Earthwork	4,39,000	4,38,218
	66	M—Plantation	7,000	....
	67	O—Miscellaneous	61,000	18,816
	68	O—1 Modules	....	48,704
	69	P—Maintenance	7,000	28,771
		Total ..	7,82,000	7,70,663
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
10,240	....	....	....	....	36	
44,705	....	....	....	....	37	
37,314	23,700	....	8,700	8,700	38	
....	....	....	....	....	39	
18,32,020	1,13,000	8,000	....	8,000	40	
....	....	....	....	....	41	
1,923	3,400	....	5,000	5,000	42	
6,961	....	....	....	....	43	
31,544	7,300	10,200	....	10,200	44	
19,64,707	1,47,400	18,200	13,700	31,900		
38,41,828	6,25,700	1,80,800	41,400	2,22,200		
....	....	....	....	....	45	
....	....	....	....	....		
11,044	....	....	....	....	46	
53,556	....	....	....	....	47	
{ 1,49,386	} 5,200	....	....	....	48	
{ 12,886	}					
32,080	....	....	....	....	49	
19,338	500	....	....	....	50	
1,54,968	....	....	....	....	51	
28,683	....	....	....	....		
72,930	....	....	....	....		
53,355	....	....	....	....		
4,79,212	25,000	....	....	....	52	
....	2,400	....	....	....	53	
3,048	2,800	....	5,000	5,000	54	More estimates will be sanctioned.
31,471	10,300	....	....	....	55	Do.
33,622	25,000	....	....	....	56	Excess will be met with from savings on other heads.
61,507	....	....	....	....	57	
10,42,118	71,200	....	5,000	5,000		
23,633	....	....	....	....	58	
48,023	....	....	....	....	59	
....	....	....	....	....	60	
97,710	8,000	....	....	....	61	
12,063	300	....	....	....	62	
25,967	3,000	....	....	....	63	
240	2,800	....	....	....	64	
4,23,821	10,000	....	....	....	65	
....	....	....	5,000	5,000	66	Estimates being prepared.
12,104	4,000	....	2,000	2,000	67	
19,919	25,000	....	7,000	7,000	68	More estimates will be sanctioned.
10,240	15,000	....	5,000	5,000	69	Do.
6,73,720	68,100	....	19,000	19,000		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
Eastern Nara System —*contd.*		Brought forward ..	....	....
		KHIPRO CANAL SYSTEM—*contd.*		
		IV—Drainage and Protective Works.		
	70	A—Preliminary Expenses	3,700	....
	71	B—Land	30,000	....
	72	C—Works	3,700	....
	73	D—Regulators	10,000	....
	73A	G—Bridges	10,000	....
	74	L—Earthwork	1,42,600	....
		Total ..	2,00,000	....
		V—Water-courses.		
	75	Water-courses	5,43,000	4,30,271
		Total, Khipro Canal ..	30,37,000	23,18,929
		SAMARJO BRANCH.		
		II—Main Canal and Branches.		
	76	A—Preliminary Expenses	4,000	3,579
	77	B—Land	37,000	24,399
	78	D—Regulators (3 Nos.)	23,000	23,162
	79	G—Bridges (4 Nos.)	14,000	14,311
	80	K—Buildings	44,000	38,902
		Details.		
		(a) Inspection bungalows and rest houses (1 No.) ..	....	15,737
		(b) Quarters for Sub-Divisional Clerks and menials (5 Nos.)	....	23,165
	81	L—Earthwork	1,16,000	95,326
	82	M—Plantation	12,000	1,201
	83	P—Maintenance	8,000	16,697
	84	Rectangulation	....	....
		Total ..	2,58,000	2,17,577
		III—Distributaries.		
	85	A—Preliminary Expenses	9,000	9,471
	86	D—Regulators (7 Nos.)	19,000	13,070
	87	G—Bridges (5 Nos.)	19,000	8,789
	88	L—Earthwork	1,98,000	1,52,015
	89	M—Plantation	2,000	....
	90	O—Miscellaneous	15,000	9,370
	91	O-1—Modules	....	20,575
	92	P—Maintenance	8,000	17,389
		Total ..	2,70,000	2,30,679
		V—Water-courses.	2,02,000	1,36,489
		Total, Samarjo Branch ..	7,30,000	5,84,745
		Total, Khipro Canal System ..	37,67,000	29,03,674
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	....	....	70	
....	....	....	....	....	71	
....	....	....	....	....	72	
....	....	....	....	....	73	
....	....	....	....	....	73A	
....	....	....	50,000	50,000	74	
....	....	....	50,000	50,000		
89,996	1,60,000	1,00,000	....	1,00,000	75	
18,05,834	2,99,300	1,00,000	74,000	1,74,000		
3,579	....	....	....	....	76	
24,234	....	....	....	....	77	
20,830	2,000	....	....	....	78	
14,029	....	....	....	....	79	
38,887	....	....	....	....	80	
15,737	....	....	....	....		
23,150	....	....	....	....		
95,326	....	....	....	....	81	
500	650	5,000	....	5,000	82	More estimates will be sanctioned.
10,704	6,700	5,000	....	5,000	83	
1,014	....	....	....	....	84	Do.
2,09,103	9,350	10,000	....	10,000		
8,471	....	....	....	....	85	
9,907	4,000	....	....	....	86	
8,408	....	....	....	....	87	
1,52,015	....	....	....	....	88	
....	....	10,000	....	10,000	89	Estimates will be sanctioned.
8,570	500	....	....	....	90	More estimates will
5,297	20,000	3,000	....	3,000	91	be sanctioned.
8,379	8,700	2,000	....	2,000	92	
2,01,047	33,200	15,000	....	15,000		
18,507	50,000	10,000	....	10,000		
4,28,657	92,550	35,000	....	35,000		
22,34,491	3,91,850	1,35,000	74,000	2,09,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
Eastern Nara System —*contd.*		Brought forward ..	....	....
		Thar Canal System.		
		II—Main Canal and Branches.		
	93	A—Preliminary Expenses	7,000	7,128
	94	B—Land	5,000	1,138
	95	C—Works	20,000	....
	96	D—Regulators (13 Nos.) (to be remodelled) ..	80,000	73,255
	97	G—Bridges (3 Nos.)	20,000	42,282
	98	K—Buildings	88,000	88,668
		Details.		
		(*a*) Office blocks (3 Nos.)	....	19,157
		(*b*) Inspection bungalows and rest houses (4 Nos.) ..	....	49,612
		(*c*) Quarters for Sub-Divisional Clerks and menials (3 Nos.)	....	19,899
	99	L—Earthwork	2,01,000	2,00,935
	100	M—Plantation	4,000	918
	101	O—Miscellaneous	1,000	915
	102	O-1—Modules	....	5,334
	103	P—Maintenance	10,000	8,646
	104	Rectangulation	90,000	....
		Total ..	5,26,000	4,29,219
		III—Distributaries.		
	105	A—Preliminary Expenses	17,000	17,113
	106	B—Land	32,000	32,215
	107	E—Falls	} 54,000	39,932
	108	D—Regulators		
	109	G—Bridges	33,000	53,511
	110	L—Earthwork	2,83,000	2,83,274
	111	M—Plantation	4,000	....
	112	O—Miscellaneous	42,000	12,256
	113	O-1—Modules	....	14,907
	114	P—Maintenance	10,000	12,141
		Total ..	4,75,000	4,65,349
		IV—Drainage and Protective Works ..	20,000	5,861
		V—Watercourses ..	5,86,000	1,727
		Total, Thar Canal System ..	16,07,000	9,02,156
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
7,128	....	....	....	....	93	
1,152	....	....	....	....	94	
....	....	....	....	....	95	
58,866	10,000	....	....	....	96	
18,048	10,000	....	....	....	97	
81,199	7,000	....	....	....	98	
13,520	5,300	....	....	....		
49,476	....	....	....	....		
18,203	1,700	....	....	....		
1,29,599	30,000	....	....	....	99	
606	250	....	5,000	5,000	100	
....	....	....	....	....	101	
1,229	4,000	....	....	....	102	
6,842	2,000	....	....	....	103	
30,866	....	....	....	....	104	
3,35,535	63,250	....	5,000	5,000		
17,112	....	....	....	....	105	
23,441	....	....	....	....	106	
35,933	3,000	....	....	....	107	
16,739	30,300	....	....	....	108	
2,26,335	50,500	....	....	....	109	
....	....	....	5,000	5,000	110	
40,173	....	....	....	....	111	
1,860	13,000	....	20,000	20,000	112	
2,502	5,400	....	....	....	113	
3,64,095	1,02,200	....	25,000	25,000	114	
5,861	....	....	....	....		
1,072	600	....	30,000	30,000		
7,06,563	1,66,050	....	60,000	60,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
EASTERN NARA SYSTEM—*contd.*		MITHRAO CANAL SYSTEM.		
		I—Head Works.		
	115	C—Works	40,000	....
		Total ..	40,000	....
		II—Main Canal and Branches.		
	116	A—Preliminary Expenses	30,000	20,142
	117	B—Land	15,000	6,456
	118	D—Regulators (10 Nos.)	2,40,000	3,05,409
	119	G—Bridges (5 Nos.)	50,000	29,311
	120	H—Escapes (2 Nos.)	1,00,000	....
	121	K—Buildings	1,77,000	2,00,485
		Details.		
		(*a*) Officers' bungalows (1 No.)	....	30,650
		(*b*) Office blocks (6 Nos.)	....	56,971
		(*c*) Inspection bungalows and rest houses (6 Nos.) ..	....	58,033
		(*d*) Hospital, workshop and store shed (1 No.) ..	....	4,948
		(*e*) Quarters for subordinates, clerks, and menials, etc. (8 Nos.)	....	49,883
	122	L—Earthwork	10,49,000	9,91,557
	123	M—Plantation	20,000	1,810
	124	O—Miscellaneous	25,000	1,636
	125	P—Maintenance	17,000	33,279
	126	Rectangulation	6,000	.....
		Total ..	17,29,000	15,90,085
		III—Distributaries.		
	127	A—Preliminary Expenses	28,000	25,538
	128	B—Land	50,000	56,374
	129	D—Regulators (36 Nos.)	1,30,000	1,36,598
	130	E—Falls (8 Nos.)	....	14,784
	131	G—Bridges (31 Nos.)	13,000	31,425
	132	L—Earthwork	5,20,000	5,18,089
	133	M—Plantation	5,000	....
	134	O—Miscellaneous	16,000	13,523
	135	P—Maintenance	2,000	1,304
	136	O—1 Modules	....	6,791
	137	Rectangulation	28,000	1,12,151
		Total, III—Distributaries ..	7,92,000	9,16,577
		IV—Drainage and Protective Works.		
	138	A—Preliminary Expenses	6,000	240
	139	B—Land	40,000	....
	140	C—Works	43,000	....
	141	L—Earthwork	2,00,000	....
		Total ..	2,89,000	240
	142	Water-courses	6,50,000	2,34,944
		Total, Mithrao Canal ..	35,00,000	27,41,846
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	....	....	115	
....	....	....	....	....		
20,141	....	....	....	....	116	
5,005	....	....	....	....	117	
2,42,537	26,400	....	....	....	118	Excess will be covered by savings in other items.
16,267	....	....	....	....	119	
....	....	....	....	....	120	
1,92,625	4,500	....	....	....	121	Excess will be met with from savings on other works.
30,917	....	....	....	....		
57,102	....	....	....	....		
56,862	....	....	....	....		
4,901	....	....	....	....		
42,843	4,500	....	....	....		
6,72,797	1,98,600	10,000	....	10,000	122	
612	5,000	14,000	....	14,000	123	
2,051	900	....	....	....	124	
12,621	19,000	33,000	....	33,000	125	More estimates will be sanctioned.
....	....	....	....	....	126	
11,64,656	2,54,400	57,000	....	57,000		
25,786	....	....	....	....	127	
52,901	8,000	....	....	....	128	
1,06,514	16,800	....	....	....	129	
10,416	2,500	....	....	....	130	
6,222	7,400	....	....	....	131	
3,03,362	59,300	10,000	....	10,000	132	
....	2,500	2,500	....	2,500	133	Estimates will be sanctioned.
6,754	2,500	....	....	....	134	
240	1,000	16,000	....	16,000	135	More estimates will be sanctioned.
....	7,000	....	18,000	18,000	136	
1,12,151	....	....	....	....	137	
6,24,346	1,07,000	28,500	18,000	46,500		
97	....	....	....	....	138	
....	....	....	....	....	139	
....	....	....	....	....	140	
....	....	....	....	....	141	
97	....	....	....	....		
11,888	3,27,500	1,00,000	2,00,000	3,00,000	142	
18,00,987	6,88,900	1,85,500	2,18,000	4,03,500		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (*a*)
EASTERN NARA SYSTEM —*contd.*			Rs.	Rs.
		NABISAR BRANCH.		
		II—Main Canal and Branches.		
	143	A—Preliminary Expenses	9,000	5,003
	144	B—Land	7,600	6,560
	145	D—Regulators (3 Nos.)	30,000	29,165
	146	G—Bridges (4 Nos.)	25,400	28,115
	147	H—Escapes (1 No.)	....	28,187
	148	K—Buildings	69,000	70,724
		Details.		
		(*a*) Office blocks (1 No.)	....	5,727
		(*b*) Inspection Bungalows and rest houses (2 Nos.) ..	....	43,005
		(*c*) Quarters for clerks and menials (4 Nos.) ..	....	21,992
	149	L—Earthwork	1,71,500	1,97,722
	150	M—Plantation	15,500	2,156
	151	O—Miscellaneous	17,000	15,105
	152	P—Maintenance	10,000	9,456
	153	Rectangulation	4,000	....
		Total	3,59,000	3,92,193
		III—Distributaries.		
	154	A—Preliminary Expenses	25,000	22,413
	155	B—Land	6,000	5,873
	156	D—Regulators (8 Nos.)	49,800	35,343
	157	G—Bridges (16 Nos.)	25,000	16,157
	158	L—Earthwork	2,97,200	2,97,100
	159	M—Plantation	7,000	....
	160	O—Miscellaneous	16,000	14,273
	161	P—Maintenance	2,000	2,794
	162	Rectangulation	15,000	23,627
		Total	4,43,000	4,17,580
		V—Water-courses	3,03,000	202
		Total, Nabisar Branch ..	11,05,000	8,09,975
		NAOKOT BRANCH.		
		II—Main Canal and Branches.		
	163	A—Preliminary Expenses	9,000	5,781
	164	B—Land	35,000	35,205
	165	D—Regulators (7 Nos.)	62,000	58,458
	166	F—River Falls and Hill torrent works	50,000	....
	167	G—Bridges (3 Nos.)	14,000	14,307
	168	H—Escapes (1 No.)	....	6,680
	169	K—Buildings	1,13,500	1,15,568
		Details.		
		(*a*) Office blocks (2 Nos.)	....	11,508
		(*b*) Inspection bungalows and rest houses (2 Nos.) ..	....	41,894
		(*c*) Quarters for clerks and menials (7 Nos.) ..	....	62,166

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
5,003	....	....	....	....	143	
4,340	....	....	....	....	144	
25,261	1,200	....	....	....	145	
25,263	300	....	....	....	146	
20,642	5,500	....	....	....	147	Expenditure will be met with from H—Escapes under Mithrao Canal.
69,882	12,000	....	....	....	148*	*More estimates will be sanctioned.
6,205	....	....	....	....		
40,943	9,000	....	....	....		
22,734	3,000	....	....	....		
1,42,590	1,000	1,000	....	1,000	149	
703	1,100	2,000	....	2,000	150	More estimates will be sanctioned.
13,169	2,500	....		....	151	
6,030	2,400	5,000	....	5,000	152	Do.
....	....	....	....	....	153	
3,12,883	26,000	8,000	....	8,000		
21,040	....	....	....	....	154	
8,135	....	....	....	....	155	
1,100	....	....	....	....	156	
14,399	1,000	....	....	....	157	
2,76,474	10,600	....	....	....	158	
....	....	....	2,000	2,000	159	Estimates will be sanctioned.
14,971	300	....	....	....	160	
218	1,000	4,700	....	4,700	161	More estimates will be sanctioned.
23,627	....	....	....	....	162	
3,59,964	12,900	4,700	2,000	6,700		
202	17,000	....	....	....		
6,73,049	55,900	12,700	2,000	14,700		
5,781	....	....	....	....	163	
29,544	....	....	....	....	164	
56,048	600	....	....	....	165	
....	....	....	....	....	166	
10,802	....	....	....	....	167	
4,500	500	....	....	....	168	
1,10,975	....	....	....	....	169	
10,379	....	....	....	....		
41,971	....	....	....	....		
58,625	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (*a*)
Eastern Nara System —*contd.*			Rs.	Rs.
		Brought forward ..	....	....
		Naokot Branch—*contd.*		
		II—Main Canal and Branches—contd.		
	170	L—Earthwork	4,20,500	4,42,551
	171	M—Plantation	13,500	2,410
	172	O—Miscellaneous	16,500	15,821
	173	P—Maintenance	17,000	12,510
	174	Rectangulation	4,000	....
		Total, II—Main Canal and Branches ..	7,55,000	7,09,291
		III—Distributaries.		
	175	A—Preliminary Expenses	18,600	18,567
	176	B—Land	12,000	11,808
	177	D—Regulators (18 Nos.)	47,700	49,713
	178	G—Bridges (6 Nos.)	9,000	9,146
	179	L—Earthwork	1,62,700	1,52,637
	180	M—Plantation	6,000	....
	181	O—Miscellaneous	12,000	10,413
	182	P—Maintenance	2,000	1,556
	183	Rectangulation	17,000	20,735
		Total ..	2,87,000	2,74,575
		V—Water-courses	2,35,000	19,668
		Total, Naokot branch ..	12,77,000	10,03,534
		Total, Mithrao Canal System ..	58,82,000	45,55,355
		Jamrao Canal System.		
		I—Head Works.		
	184	C—Works	10,000	....
		II—Main Canal and Branches.		
	185	A—Prliminary Expenses	26,000	23,877
	186	B—Land	31,000	31,725
	187	C—Works	....	....
	188	D—Regulators (10 Nos.)	75,000	81,990
	189	G—Bridges (4 Nos.)	20,000	16,688
	190	K—Buildings	35,000	28,625
		Details		
		(*a*) Inspection bungalows and rest houses (2 Nos.) ..	....	13,959
		(*b*) Quarters for Sub-Divisional Clerks and menials (14 Nos.)	....	14,666
	191	L—Earthwork	2,04,000	1,25,079
	192	O—Miscellaneous	10,000	3,530
	193	Rectangulation	....	2,150
		Total ..	4,01,000	3,13,664
		Carried over ..	....	....

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
2,98,783	2,000	1,000	....	1,000	170	
1,360	1,000	2,000	....	2,000	171	
13,259	2,000	....	....	....	172	
7,827	4,500	5,000	....	5,000	173	
....	....	....	....	....	174	Estimates will be sanctioned.
5,38,879	10,600	8,000	....	8,000		
17,077	....	....	....	....	175	
9,697	....	....	....	....	176	
43,639	1,000	....	....	....	177	
10,048	....	....	....	....	178	
1,45,205	2,000	....	....	....	179	Excess will be met with from savings elsewhere.
....	....	....	2,000	2,000	180	Estimates will be sanctioned.
10,873	....	....	....	....	181	
....	....	....	2,800	2,800	182	More estimates will be sanctioned.
20,735	....	....	....	....	183	
2,57,274	3,000	....	4,800	4,800		
1,562	7,000	....	....	....		
7,97,715	20,600	8,000	4,800	12,800		
32,71,751	7,65,400	2,06,200	2,24,800	4,31,000		
....	....	....	....	....	184	
24,032	....	....	....	....	185	
19,290	....	....	....	....	186	
....	....	....	....	....	187	
60,391	16,200	....	1,00,000	1,00,000	188	Estimates will be sanctioned. Cost will be met with from provision made under C-Works.
7,100	500	....	....	....	189	
19,871	7,200	....	....	....	190	
11,408	2,500	....	....	....		
8,463	4,700	....	....	....		
91,043	32,400	....	25,000	25,000	191	More estimates will be sanctioned.
1,807	3,600	....	....	....	192	
....	....	....	....	....	193	Do.
2,23,534	59,900	....	1,25,000	1,25,000		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
		Brought forward ..	....	.....
		III—Distributaries.		
EASTERN NARA SYSTEM—*concld.*	194	A—Preliminary Expenses	55,000	52,487
	195	B—Land	60,000	44,036
	196	D—Regulators (19 Nos.)	93,000	74,472
	197	E—Falls (4 Nos.)	....	6,573
	198	G—Bridges (6 Nos.)	35,000	10,119
	199	L—Earthwork	2,20,000	2,03,453
	200	M—Plantation	10,000	....
	201	O—Miscellaneous	10,000	9,691
	202	O—1 Modules	....	12,686
	203	Rectangulation	18,000	6,628
		Total ..	5,01,000	4,20,145
		IV—Drainage and Protective Works.		
	204	A—Preliminary Expenses	....	284
	205	B—Land	....	261
	206	L—Earthwork	2,00,000	1,14,057
		Total ..	2,00,000	1,14,602
	207	V—Water-courses	2,90,000	1,31,843
		Total, Jamrao Canal System ..	14,02,000	9,80,254
		Add on account of adjustments since made by journal entries	....	....
		Reserve (i.e., probable assets)*	6,60,000	....
		Grand Total, Eastern Nara System ..	2,60,88,000	1,91,45,018

* *Note.*—This represents amount of Establishment and Tools and Plant and Indirect charges on cost of

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
52,587	....	....	....	....	194	
16,599	....	....	....	....	195	
66,336	5,800	....	....	....	196	
4,590	1,600	....	....	....	197	
1,339	600	....	....	....	198	
94,610	91,000	....	....	....	199	
....	....	....	4,000	4,000	200	Estimates will be sanctioned.
4,824	2,100	....	....	....	201	
6,034	14,600	....	5,000	5,000	202	More estimates will be sanctioned.
....	....	....	....	....	203	
2,46,919	1,15,700	....	9,000	9,000		
189	....	....	....	....	204	
221	....	....	....	....	205	
1,05,199	....	....	....	....	206	
1,05,609	....	....	....	....		
5,792	84,000	....	12,000	12,000	207	
5,81,854	2,59,600	....	1,46,000	1,46,000		
3,39,218	....	....	....	....		
....	....	....	....	....		
1,42,15,089	29,60,000	11,26,500	5,93,500	17,20,000		

Water courses recoverable from Zamindars.

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4(a)
			Rs.	Rs.
Right Bank Canal System.		Right Bank Canal System.		
		North Western Canal.		
		Main Canal.		
	1	A—Preliminary Expenses	50,000	8,987
	2	B—Land	4,65,600	3,75,648
	3	D—Regulators	1,60,000	1,17,312
	4	F—(I) Other cross Drainage Works	1,00,000	1,22,295
	5	G—Bridges	3,44,000	3,27,523
	6	H—Escapes	20,000	....
	7	K—Buildings	2,25,000	1,18,229
		Details.		
		(*a*) Inspection Bungalows and Rest Houses (3 Nos.) ..	....	65,156
		(*b*) Office buildings (4 Nos.)	....	39,332
		(*c*) Residential quarters for subordinates, clerks, menials, etc. (4 Nos.)	....	8,500
		(*d*) Other Buildings (2 Nos.)— 2 Dispensaries	....	1,116
		Miscelloneous Items	....	4,125
	8	L—Earthwork	27,03,000	26,36,415
	9	M—Plantation	50,000	49,765
	10	O—Miscellaneous	50,000	28,578
	11	P—Maintenance	92,000	82,228
	12	Distributaries including minor Branches	35,600	27,267
	13	Drainage and Protective Works	10,07,400	12,534
	14	Watercourses	13,700	....
		Total, North Western Canal (main) ..	53,16,300	39,06,781
		Ratodero Branch.		
	15	A—Preliminary Expenses	9,500	9,493
	16	B—Land	67,500	33,671
	17	D—Regulators	35,000	20,247
	18	G—Bridges	25,300	16,395
	19	K—Buildings	45,000	19,546
		Details.		
		(*a*) One 2nd Class Inspection Bungalow (Rest House) at Ratodero	....	12,401
		(*b*) One Sub-Divisional Office at Ratodero ..	....	7,145
		(*c*) Residential quarters for subordinates, clerks, menials, etc.	....	....
	20	L—Earthwork	1,90,000	1,34,288
	21	L-1—Service and boundary roads	2,000	....
	22	M—Plantation	4,300	....
	23	O—Miscellaneous	10,300	6,852
	24	P—Maintenance	25,000	18,080
	25	Distributaries including minor branches	5,93,200	3,98,547
	26	Drainage and Protective Works	....	262
	27	Watercourses	1,71,400	12,707
		Total, Ratodero Branch ..	11,78,500	6,70,088
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,710	....	....	....	....	1	
3,61,212	25,000	....	....	....	2	
97,810	10,500	....	....	....	3	
54,653	65,000	4,000	....	4,000	4	
2,69,786	400	34,000	....	34,000	5	
....	7,000	3,000	....	3,000	6	
1,14,445	....	....	....	....	7	
62,470	....	....	....	....		
38,489	....	....	....	....		
8,336	....	....	....	....		
1,054	....	....	....	....		
4,066	....	....	....	....		
23,98,265	2,12,400	84,300	....	84,300	8	
30,916	17,150	2,000	....	2,000	9	
21,110	9,300	....	3,000	3,000	10	
54,473	40,300	....	....	....	11	
17,064	9,300	1,700	1,800	3,500	12	
12,164	....	....	....	....	13	
....	....	....	8,000	8,000	14	
34,40,578	3,96,850	1,29,000	12,800	1,41,800		
9,077	....	....	....	....	15	
31,302	10,000	....	....	....	16	
17,753	8,300	....	11,500	11,500	17	
8,892	7,300	....	....	....	18	
18,567	2,000	....	5,000	5,000	19	
11,948	....	....	....	....		
6,619	....	....	....	....		
....	2,000	....	5,000	5,000		
1,57,542	23,500	9,000	....	9,000	20	
....	2,000	....	....	....	21	
....	....	....	4,200	4,200	22	
5,366	1,000	....	....	....	23	
4,058	5,400	7,500	....	7,500	24	
2,84,652	89,300	47,100	....	47,100	25	
275	....	....	....	....	26	
1,122	1,10,000	7,400	54,000	61,400	27	
5,38,606	2,60,300	72,000	74,700	1,45,700		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
		Shahdadkot Branch.		
	28	A—Preliminary Expenses	20,200	18,265
	29	B—Land	39,000	24,452
	30	D—Regulators	50,500	30,881
	31	G—Bridges	25,700	21,561
	32	K—Buildings	2,22,400	1,42,456
		Details.		
		(a) Inspection Bungalows and Rest Houses (3 Nos.) ..	....	46,711
		(b) Officers' bungalows (2 Nos.)	....	47,058
		(c) Office buildings (4 Nos.)	....	37,516
		(d) Residential quarters for subordinates, clerks, menials, etc. (7 Nos.)	....	7,078
		(e) Other Buildings (3 Nos.)	....	969
		Miscellaneous Items	....	3,124
	33	L—Earthwork	3,00,000	2,80,337
	34	L-1—Service and Boundary Roads	2,500	....
	35	M—Plantation	21,600	2,643
	36	O—Miscellaneous	34,100	12,777
	37	P—Maintenance	58,000	10,252
	38	Distributaries	17,25,000	13,46,691
	39	Drainage and Protective Works	....	1,040
	40	Watercourses	7,93,200	2,61,427
		Total, Shahdadkot Branch ..	32,93,100	21,52,782
		Khirtar Branch.		
	41	A—Preliminary Expenses	28,200	24,491
	42	B—Land	1,88,700	1,29,800
	43	D—Regulators	2,11,700	1,92,803
	44	F—(1) Cross Drainage works	3,00,000	1,59,526
	45	G—Bridges	45,000	43,826
	46	H—Escapes	....	....
	47	K—Buildings	3,80,000	2,05,438
		Details.		
		(a) Inspection Bungalow and Rest Houses (15 Nos.) ..	....	1,48,836
		(b) Office Buildings (7 Nos.)	....	23,493
		(c) Residential Quarters for subordinates, clerks, menials, etc. (22 Nos.)	....	33,109
	48	L—Earthwork	11,30,000	10,80,162
	49	L-1—Service roads	4,000	2,922
	50	M—Plantation	36,500	8,479
	51	O—Miscellaneous	42,000	25,017
	52	P—Maintenance	86,000	33,888
	53	Distributaries	18,32,400	14,08,077
	54	Drainage and Protective Works	....	20,034
	55	Watercourses	6,97,600	7,03,907
		Total, Khirtar Branch ..	49,82,100	40,38,370
		Warah Branch.		
	56	A—Preliminary Expenses	45,000	31,068
	57	B—Land	2,46,600	3,67,788
	58	D—Regulators	2,23,000	1,50,780
	59	1 Head Regulator	....	42,951
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
18,194	....	....	....	....	28	
16,219	....	....	....	....	29	
25,205	5,000	....	....	....	30	
21,015	1,000	....	....	....	31	
1,18,356	15,300	....	5,200	5,200	32	
34,700	11,675	....	....	....		
44,793	....	....	....	....		
35,084	....	....	....	....		
....	3,000	....	5,200	5,200		
950	....	....	....	....		
2,829	625	....	....	....		
2,93,344	9,100	....	....	....	33	
....	2,000	500	....	500	34	
1,671	1,750	14,900	....	14,900	35	
13,042	4,500	....	5,600	5,600	36	
8,499	7,300	38,000	....	38,000	37	
9,21,176	3,09,800	89,500	22,600	1,12,100	38	
1,578	....	....	2,500	2,500	39	
5,413	3,28,700	1,10,000	1,15,000	2,25,000	40	
14,43,712	6,84,450	2,52,900	1,50,900	4,03,800		
25,128	....	....	....	....	41	
72,928	....	....	5,000	5,000	42	
99,845	1,00,000	25,000	....	25,000	43	
93,743	1,80,250	30,000	....	30,000	44	
42,293	11,000	....	....	....	45	
....	....	....	....	....	46	
1,79,032	21,000	17,000	90,700	1,07,700	47	
1,47,063	5,800	....	54,000	54,000		
22,067	....	....	14,000	14,000		
9,902	15,200	17,000	22,700	39,700		
8,90,128	1,20,000	70,000	....	70,000	48	
2,860	....	....	1,000	1,000	49	
4,391	5,000	....	10,000	10,000	50	
15,378	8,000	....	12,000	12,000	51	
22,693	23,000	20,000	19,000	39,000	52	
9,69,593	3,06,800	86,500	41,500	1,28,000	53	
33,514	1,57,000	47,000	10,000	57,000	54	
16,315	2,96,050	1,71,000	....	1,71,000	55	
24,67,841	12,28,100	4,66,500	1,89,200	6,55,700		
29,652	....	....	....	....	56	
1,77,129	1,000	1,000	....	1,000	57	
1,21,957	36,500	....	....	....	58	
33,444	8,000	....	....	....	59	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (*a*)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
	59	E—Falls	20,000	18,346
	60	G—Bridges	1,15,900	1,09,646
	61	H—Escapes	39,300	....
	62	K—Buildings	3,63,000	1,80,077
		Details.		
		(*a*) Inspection bungalows (4 Nos.) and Rest Houses (10 Nos.)	....	1,03,802
		(*b*) Office buildings (8 Nos.)	....	26,832
		(*c*) Residential quarters for Subordinates, Clerks, Menials, etc.	....	49,318
		(*d*) Other buildings	....	125
	63	L—Earthwork	12,10,000	11,77,191
	64	L—1 Boundary and Service roads	10,000	4,070
	65	M—Plantation	52,500	19,440
	66	O—Miscellaneous	55,000	37,106
	67	P—Maintenance	1,00,000	61,995
	68	Distributaries	20,48,600	13,06,246
	69	Drainage and Protective Works	5,06,500	3,62,373
	70	Water-courses	9,85,600	4,26,900
		Total, Warah Branch ..	60,21,000	37,03,390
		Add—adjustments since made	....	....
		Total, North Western Canal System ..	2,07,91,000	1,44,71,411
		RICE CANAL SYSTEM.		
		Rice Canal (main line).		
	1	A—Preliminary Expenses	68,400	22,717
	2	B—Land	10,99,200	9,99,528
	3	D—Regulators	3,16,000	3,39,373
	4	E—Falls	1,68,000	2,45,798
	5	G—Bridges	6,99,000	7,00,039
	6	H—Escapes	5,33,000	12,950
	7	K—Buildings	3,97,000	2,37,437
		Details.		
		(*a*) Inspection Bungalows	....	1,49,255
		(*b*) Residential quarters	....	43,517
		(*c*) Office buildings	....	32,990
		(*d*) Other buildings	....	11,675
	8	L—Earthwork	74,77,300	78,29,707
	9	L—1 Service Roads	10,000	4,620
	10	M—Plantation	77,400	68,453
	11	O—Miscellaneous	84,000	60,489
	12	P—Maintenance	1,17,400	39,697
	13	Minor Branches	2,26,000	1,28,824
	14	Distributaries	6,71,000	3,68,792
	15	Drainage and Protective Works	4,46,000	....
	16	Water-courses	4,83,000	71,672
		Total, Rice Canal (main line) ..	1,28,72,700	1,11,30,096
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
15,514	1,500	....	....	....	59	
1,09,517	700	....	....	....	60	
....	....	....	....	....	61	
1,42,767	87,900	36,600	35,000	71,600	62	
86,761	33,600	24,500	15,500	40,000		
18,881	10,500	2,700	9,000	11,700		
36,000	37,800	9,400	10,500	19,900		
125	....	....	....	....		
10,52,442	93,000	43,000	....	43,000	63	
4,070	....	....	....	....	64	
9,268	8,500	10,000	....	10,000	65	
26,220	10,000	....	18,000	18,000	66	
36,009	50,000	20,000	....	20,000	67	
9,00,528	3,73,700	74,000	....	74,000	68	
3,62,581	....	....	....	....	69	
4,425	1,43,700	3,54,900	84,500	4,39,400	70	
26,63,341	7,69,000	5,38,500	1,37,500	6,76,000		
3,14,284	....	....	....	....		
1,08,68,362	33,38,700	14,57,900	5,65,100	20,23,000		
22,228	....	....	....	....	1	
9,60,097	46,000	....	....	....	2	
2,40,222	56,000	5,000	....	5,000	3	
1,54,380	85,000	5,000	....	5,000	4	
6,85,485	2,200	5,000	....	5,000	5	
11,893	....	....	....	....	6	
2,21,540	2,000	....	10,000	10,000	7	
1,39,914	....	....	....	....		
40,480	2,000	....	10,000	10,000		
31,104	....	....	....	....		
10,042	....	....	....	....		
70,29,192	3,78,600	50,000	....	50,000	8	
1,738	....	1,000	....	1,000	9	
29,681	28,000	10,000	2,000	12,000	10	
30,321	19,000	20,000	....	20,000	11	
35,046	24,500	25,000	16,000	41,000	12	
83,035	60,000	....	40,000	40,000	13	
2,28,993	1,31,000	82,000	....	82,000	14	
....	....	....	....	....	15	
1,109	55,300	....	1,93,000	1,93,000	16	
97,34,960	8,87,600	2,03,000	2,61,000	4,64,000		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
		Ghar Branch.		
	17	A—Preliminary Expenses	9,500	8,816
	18	B—Land	11,000	5,874
	19	D—Regulators	78,300	1,02,825
	20	E—Falls	80,000	....
	21	G—Bridges	6,000	....
	22	K—Buildings	87,000	21,338
		Details.		
		(*a*) Residential Quarters	....	....
		(*b*) Inspection bungalows and Rest Houses ..	....	12,620
		(*c*) Office buildings	....	8,718
		(*d*) Other buildings	....	....
	23	L—Earthwork	1,19,000	13,036
	24	L—1 Service Roads	1,000	....
	25	O—Miscellaneous	10,800	....
	26	M—Plantation	1,400	148
	27	P—Maintenance	7,000	1,404
	28	Minor Branches	2,32,000	31,742
	29	Distributaries ex Ghar	3,03,000	30,823
	30	Water-courses	5,81,000	8,736
		Total, Ghar Branch ..	15,27,000	2,24,742
		Dhamrao Branch.		
	31	A—Preliminary Expenses	3,100	2,958
	32	B—Land	3,000	....
	33	D—Regulators	26,000	21,353
	34	E—Falls	40,000	....
	34A	F—Other Cross Drainage Works	....	70,839
	35	G—Bridges	5,000	....
	36	K—Buildings	40,800	....
		Details.		
		(*a*) Residential quarters	....	....
	37	L—Earthwork	49,000	....
	38	L—1 Service Roads	1,000	....
	39	M—Plantation	600	....
	40	O—Miscellaneous	7,500	....
	41	P—Maintenance	64,000	....
	42	Minor Branches	41,000	1,243
	43	III—Distributaries	1,53,500	4,363
	44	Water-courses	1,35,800	....
		Total, Dhamrao Branch ..	5,70,300	1,00,756
		Mehar Branch.		
	45	A—Preliminary Expenses	5,600	5,282
	46	B—Land	5,000	2,290
	47	D—Regulators	51,000	41,094
	47A	G—Bridges	5,000	....
	48	K—Buildings	49,000	5
		Details.		
		(*a*) Residential Quarters	....	....
		(*b*) Inspection Bungalows and Rest Houses ..	....	5
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
8,678	....	800	....	800	17	
4,720	....	5,000	....	5,000	18	
55,827	....	20,000	....	20,000	19	
....	....	....	....	....	20	
....	....	1,000	....	1,000	21	
22,134	....	....	1,000	1,000	22	
....	....	....	1,000	1,000		
13,114	....	....	....	....		
9,020	....	....	....	....		
....	....	....	....	....		
8,129	....	20,000	....	20,000	23	
....	....	....	500	500	24	
....	....	....	2,500	2,500	25	
30	....	300	....	300	26	
1,395	500	2,500	....	2,500	27	
8,601	....	10,000	40,000	50,000	28	
25,868	....	10,000	60,000	70,000	29	
....	....	....	....	....	30	
1,35,382	500	69,600	1,04,000	1,73,600		
2,501	....	500	....	500	31	
....	....	....	1,500	1,500	32	
14,621	6,000	3,000	....	3,000	33	
....	....	....	10,000	10,000	34	
....	....	....	....	....	34A	
....	....	....	1,000	1,000	35	
....	....	....	5,000	5,000	36	
....	....	....	5,000	5,000		
....	....	....	10,000	10,000	37	
....	....	....	300	300	38	
....	....	....	200	200	39	
....	....	....	2,500	2,500	40	
....	....	....	2,000	2,000	41	
940	....	....	10,000	10,000	42	
4,315	....	....	30,000	30,000	43	
....	....	....	....	....	44	
22,377	6,000	3,500	72,500	76,000		
4,860	....	500	....	500	45	
2,448	....	1,500	....	1,500	46	
33,667	13,000	....	....	....	47	
....	....	....	1,000	1,000	47A	
2	....	....	5,000	5,000	48	
....	....	....	5,000	5,000		
2	....	....	....	....		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4(*a*)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
	49	L—Earthwork	55,000	32,934
	50	L-1—Service Roads	1,000	....
	51	M—Plantation	2,200	....
	52	O—Miscellaneous	6,100	....
	53	P—Maintenance	9,300	....
	54	Minor Branches	1,55,100	3,160
	55	Distributaries	2,53,200	7,885
	56	Watercourses	3,22,500	....
		Total, Mehar Branch ..	9,20,000	92,650
		Add—adjustments since made	....	....
		Total, Rice Canal System ..	1,58,90,000	1,15,48,244
		DADU CANAL SYSTEM.		
		Dadu Canal (main line).		
	1	A—Preliminary Expenses	84,000	53,912
	2	B—Land	4,92,300	4,90,988
	3	D—Regulators	3,51,000	3,12,861
	3A	F—Cross Drainage Works	90,000	....
	4	G—Bridges	4,43,000	3,64,586
	5	H—Escapes	2,23,700	75,651
	6	K—Buildings	5,88,000	3,74,613
		Details.		
		(*a*) Residential Quarters	....	23,809
		(*b*) Inspection Bungalow and Rest Houses ..	....	2,61,134
		(*c*) Office Buildings	....	76,456
		(*d*) Other Buildings	....	13,214
	7	L—Earthwork	27,77,000	27,76,435
		L-1—Boundary and Service Roads	5,000	756
	8	M—Plantation	2,34,500	24,243
	9	O—Miscellaneous	85,400	38,598
	10	P—Maintenance	2,00,600	84,149
	11	Distributaries	31,85,000	18,38,099
	12	Drainage and Protective Works	3,63,000	5,730
	13	Watercourses	10,46,000	3,81,333
		Total, Dadu Canal (main line) ..	1,01,68,500	68,21,154
		Johi Branch.		
	14	A—Preliminary	23,000	20,670
	15	B—Land	60,000	62,285
	16	D—Regulators	1,45,000	1,13,758
	17	F—Cross Drainage Works	1,00,000	1,13,897
	18	G—Bridges	1,05,000	99,727
	19	H—Escapes	24,000	13,344
	20	K—Buildings	2,05,000	1,25,796
		Details.		
		(*a*) Residential Quarters	....	7,709
		(*b*) Inspection Bungalows and Rest Houses ..	....	98,888
		(*c*) Office buildings	....	10,324
		(*d*) Other buildings	....	8,875
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
21,791	7,000	8,000	....	8,000	49	
....	....	200	....	200	50	
....	....	....	500	500	51	
....	....	....	1,500	1,500	52	
....	....	....	2,000	2,000	53	
2,797	....	....	12,100	12,100	54	
7,137	....	....	25,000	25,000	55	
....	....	....	....	....	56	
72,702	20,000	10,200	47,100	57,300		
28,335	....	....	....	....		
99,93,756	9,14,000	2,86,300	4,84,600	7,70,900		
50,571	....	....	....	....	1	
4,42,199	29,600	2,300	....	2,300	2	
2,29,587	45,700	....	....	....	3	
....	....	....	....	....	3A	
3,29,984	25,000	....	....	....	4	
54,971	20,000	....	....	....	5	
3,51,536	24,000	20,000	....	20,000	6	
29,734	....	....	....	....		
2,43,615	15,000	20,000	....	20,000		
73,709	....	....	....	....		
4,478	9,000	....	....	....		
21,76,351	2,30,800	5,000	....	5,000	7	
434	....	....	....	....		
15,862	1,800	30,000	20,000	50,000	8	
32,400	16,000	3,000	....	3,000	9	
62,094	1,16,000	1,15,900	1,66,400	2,82,300	10	
13,78,890	3,22,500	1,37,500	55,000	1,92,500	11	
3,384	16,000	....	....	....	12	
17,464	1,48,000	1,98,200	....	1,98,200	13	
51,45,721	9,96,300	5,11,900	2,41,400	7,53,300		
20,703	....	....	....	....	14	
47,054	2,000	11,800	....	11,800	15	
82,677	30,000	....	....	....	16	
70,937	40,000	....	....	....	17	
82,929	8,000	....	....	....	18	
513	13,000	....	....	....	19	
1,06,178	8,000	50,000	....	50,000	20	
6,233	....	....	....	....		
89,654	....	40,000	....	40,000		
10,291	....	....	....	....		
....	8,000	10,000	....	10,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (*a*)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*concld.*		Brought forward ..	....	....
		DADU CANAL SYSTEM—*concld.*		
	21	L—Earthwork	9,80,000	9,50,904
	22	L-1—Boundary and Service Roads	4,000	....
	23	M—Plantation	25,000	....
	24	O—Miscellaneous	23,000	7,918
	25	Maintenance	51,000	43,748
	26	Distributaries	9,20,000	5,69,560
	27	Watercourses	5,31,500	82,952
	28	Special Tools and Plant	....	8,120
		Total, Johi Branch ..	31,96,500	22,12,679
		Add—adjustments since made	....	.....
		Total, Dadu Canal System ..	1,33,65,000	90,34,632
		Reserve (i.e., probable assets)*	13,49,000	....
		Grand Total, Right Bank System ..	5,13,95,000	3,50,54,288

*Note.—This represents amount of Establishment and Tools and plant and indirect

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
7,12,361	30,800	5,000	....	5,000	21	
....	....	....	....	....	22	
....	....	17,000	....	17,000	23	
8,532	3,200	5,000	....	5,000	24	
28,675	22,000	1,00,000	....	1,00,000	25	
4,17,195	81,000	53,000	....	53,000	26	
2,270	43,000	43,000	....	43,000	27	
....	....	....	....	....	28	
15,80,024	2,81,000	2,84,800	....	2,84,800		
35,145	....	....	....	....		
67,60,890	12,77,300	7,96,700	2,41,400	10,38,100		
....	....	....	....	....		
2,76,23,008	55,30,000	25,40,900	12,91,100	38,32,000		

charges on the cost of watercourses recoverable from Zamindars.

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
		Brought forward ..	....	....
MANCHAR DRAIN AND REGULATORS.		MANCHAR DRAIN AND REGULATORS.		
		IV—Drainage and Protective Works.		
	1	A—Preliminary Expenses	60,000	70,791
	2	B—Land	60,000	54,295
	3	D—Regulators	6,25,000	1,54,890
	4	G—Bridges	2,00,000	95,911
	5	K—Buildings	1,00,000	73,073
		Details.		
		(a) Residential Quarters	47,056	25,969
		(b) Inspection Bungalows and Rest Houses ..	43,944	41,185
		(c) Office Buildings	9,000	5,919
	6	L—Earthwork	16,46,000	17,35,993
	7	M—Plantation	....	....
	8	O—Miscellaneous	2,000	507
	9	P—Maintenance	6,000	18,736
		Add—Adjustment since made	....	....
		Total, Manchar Drain and Regulators ..	26,99,000	22,04,196

D—*contd.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	....	....	.....	....		
57,223	8,500	.....	10,000	10,000	1	
72,921	60,000	1,22,000	.....	1,22,000	2	
1,29,104	1,45,000	25,000	20,000	45,000	3	
30,632	66,000	.....	50,000	50,000	4	
52,628	7,800	1,000	23,000	24,000	5	
17,409	7,800	1,000	23,000	24,000		
29,596	....	....	.....	....		
5,623	....	....	.....	....		
16,51,499	3,95,200	3,92,000	2,01,000	5,93,000	6	
.....	....	....	1,000	1,000	7	
367	2,500	.....	6,000	6,000	8	
3,590	15,000	14,000	....	14,000	9	
2,78,142	....	....	.....	....		
22,76,106	12,00,000	5,54,000	3,11,000	8,65,000		

APPENDIX

Main Head	Item No.	Sub-head and name of Work	Amount provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	4 (a)
			Rs.	Rs.
LLOYD BARRAGE AND CANALS CONSTRUCTION.		*Abstract.*		
		I—Works.		
		Barrage including Canal Head Regulators ..	5,44,90,000	6,32,53,944
		Rohri Canal System and Khairpur Feeders ..	5,75,69,000	4,29,93,078
		Eastern Nara Canal System	2,60,88,000	1,91,45,018
		Right Bank Canal System	5,13,95,000	3,50,54,288
		Manchar Drain and Regulator	26,99,000	22,04,196
		Dragline Suspense	....	....
		Sub-rectangulation work to be done by Revenue Officer	....	....
		Revenue Establishment chargeable to works excluding that employed on sub-rectangulation	....	....
		Total, I—Works ..	19,22,41,000	16,26,50,524
		Deduct—Credit on account of adjustment of cost of settlement work, etc., to be done by Assistant Revenue Officer and his establishment by debit to 5-Land Revenue	....	....
		Net Total, I—Works ..	19,22,41,000	16,26,50,524
		II—Establishment	2,88,13,000	....
		Pensionary charges	....	....
		III—Tools and Plant	28,93,000	....
		IV—Suspense	....	....
		Total ..	22,39,47,000	16,26,50,524
		Deduct—Receipts on Capital Account	—2,78,11,000*	....
		Deduct—Share of cost of Barrage payable by Khairpur State	—26,31,000	....
		Total, Direct charges ..	19,35,05,000	16,26,50,524

Rs. in lakhs.

*(1) Salvage value .. 71·76

(2) Recoveries on account of—

(a) Watercourses .. 186·89

(b) Rectangulation .. 16·46

203·35

278·11

D—*concld.*

Outlay		Budget for 1932-33			Item No.	Remarks
Actual to end of 1930-31	Probable during 1931-32	Works in Progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
4,55,42,686	56,59,000	3,80,000	....	3,80,000		
3,07,63,246	69,67,000	36,13,000	10,50,000	46,63,000		
1,42,15,089	29,60,000	11,26,500	5,93,500	17,20,000		
2,76,23,098	55,30,000	25,40,900	12,91,100	38,32,000		
22,76,106	12,00,000	5,54,000	3,11,000	8,65,000		
13,21,368	—45,000	—1,02,000	....	—1,02,000		
....	1,42,000	1,84,000	....	1,84,000		
....	1,32,000	3,85,000	....	3,85,000		
12,17,41,503	2,25,45,000	86,81,400	32,45,600	1,19,27,000		
....	—20,000	—20,000	....	—20,000		
12,17,41,503	2,25,25,000	86,61,400	32,45,600	1,19,07,000		
2,23,81,342	36,74,000	28,11,900	....	28,11,900		
22,60,922	2,58,000	1,96,000	....	1,96,000		
21,91,427	26,000	1,57,200	....	1,57,200		
13,38,122	—9,56,000	—3,48,100	....	—3,48,100		
14,99,13,316	2,55,27,000	1,14,78,400	32,45,600	1,47,24,000		
—5,77,612	—12,00,000	—15,27,000	....	—15,27,000		
....	....	....	....	....		
14,93,35,704	2,43,27,000	99,51,400	32,45,600	1,31,97,000		

56-A, Capital Outlay on Improvements on Public Health (Transferred).

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
1. Poona Drainage Improvement Scheme, 1st Section	69	..	..	..
2. Poona Drainage Improvement Scheme, 2nd Section	271	78	78	..
3. Poona Cantonment Water Works Improvement Scheme	67	..	13	..
4. Installation of additional Paterson filters for the Poona Cantonment Water Works.	46	..	..	..
5. Installation of a new boiler at the Poona Cantonment Water Works ..	..	..	..	47
6. Providing raw water pumps for Poona Cantonment Water Works ..	..	..	..	45
7. Improvements to Kirkee Water Supply .	2,31	3,08	2,90	93
8. Annual instalment for purchase of Kirkee Water Works from military authorities.	..	25	25	25
9. Remodelling the Mutha Right Bank Canal into sections	44	51	34	80
10. New water pump for the Poona Cantonment Water Works	61	..	5	..
11. Replacement of old engines in the Karad Water Works	..	..	..	35
12. Regrant of lapsed grants	..	68	..	..
13. *Deduct* for probable lapses	..	−68	..	..
Total ..	7,89	4,62	4,45	3,25

249. *Items* (3) *and* (10).—The amount required in the current year is made available from the sum provided for regrant of lapses.

250. *Items* (5), (6) *and* (11).—These are new items of expenditure. They have been explained in the list of new items for next year under "56-A, Capital Outlay on Improvements on Public Health."

251. *Item* (7).—The Kirkee Water Works have been purchased by this Government from the Government of India. Some improvements are necessary to these works. During the progress of this work in the current year certain deviations from the sanctioned design have been found necessary. As the revised plans and estimates for the deviations could not be sanctioned in time, the funds provided for the work during the current year, cannot be fully utilised. Works costing 93 gross are now expected to remain incomplete at the end of the current year and the necessary provision has been made in the next year's estimate.

252. *Item* (8).—According to the terms of the agreement for the purchase of Kirkee Water Works payments are to be made in 20 annual instalments of 25 each. The transfer of the water works having been effected from 1st April 1930, the payment of the first instalment according to the terms of the agreement falls due in the current year.

253. *Item* (9).—The work is required in order to provide for additional storage for the Poona Cantonment Water Works. Half the cost of the work is debitable to the capital account of the Poona Cantonment Water Works and half to "55-Irrigation". In consequence of the necessity of awaiting the acquisition of lands by the revenue authorities, the budgeted grant of 51 will not be fully utilised, during the current year, and, consequently, 17 have been surrendered to Government. The work is expected to be finished during next year with the provision of 80.

59, Bombay Development Scheme.

254. The estimates under this head are explained in the memorandum at pages 185–193.

60, Civil Works.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Expenditure	12,57	10,29	9,98	1,89

255. The decrease of 31 in the revised estimate for 1931-32, as compared with the budget estimate, is partly due to retrenchment in expenditure and partly to non-utilization of the provision for the bridge over the Tapti at Gidhad site on Bombay-Agra Road owing to prolonged floods in the river. The decrease of 8,40 in the budget estimate for 1932-33, as compared with that for 1931-32, is mainly due to the fact that most of the works included in the budget are nearing completion.

The amount of 1,89 has been distributed as under :—

Original works	1,50
Liabilities under the Workmen's Compensation Act	1
Establishment	36
Tools and plant	2
	1,89

256. The provision for original works will be utilized mainly on the following works for which an allotment of 10 or more has been proposed in each case.

Communications.—Bridge over the river Tapti at Gidhad site on Bombay-Agra Road (95) ; Improvements to Hatkhamba-Poladpur Road (23) ; Improvements o Dharamtar-Mahableshwar Road (16).

60-B, Payments of Commuted Value of Pensions (Reserved).

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Payments of commuted value of pensions to pensioners.. ..	10,69	14,00	14,50	14,00
Payments of commuted value of pensions to other Governments ..	6,94	4,00	5,70	5,50
Deduct—				
Amount financed from ordinary revenues	....	....	....	—2,23
Capital portion of equated payments out of Revenue	—1,35	—2,07	—1,99	—2,64
Recoveries of commuted value of pensions from other Governments.	—4,12	—3,00	—8,00	—4,50
Total ..	12,16	12,93	10,21	10,13

257. All payments on account of commutation of pensions, whether made in England or in India, including payments made to other Governments, are brought to account in India on the books of this Government under the capital major head "60-B, Payments of Commuted Value of Pensions" in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head "45-A, Commutation of Pensions financed from Ordinary Revenue". The net amount debited to "60-B", after deducting therefrom the recoveries from other Governments, is repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head "45, Superannuation Allowances and Pensions" and credits are transferred to (a) the capital head "60-B" of the capital portion of the payments and to (b) "19, Interest on Ordinary Debt" of the interest portion.

258. *Deduct—Amount financed from ordinary revenues.*—In the year 1932-33 it is proposed to finance 2,23 from ordinary revenues by transfer debit to the head "45-A, Commutation of Pensions financed from Ordinary Revenues". (See paragraph 215 under "45-A".)

259. *Deduct—Capital portion of equated payments out of revenue.*—The increase in the next year's budget estimate over the current year's revised estimate is due to the fact that the revised estimate includes the capital portion of equated payments for the five years ending 1930-31 whereas the next year's estimate includes that for the six years ending 1931-32.

Debt, Deposits and Advances.

The following explanation is offered of the figures entered under this head :—

Receipts.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*a*) Transfers from Famine Relief Fund ..	30,11	..	..	..

260. According to Schedule IV to the Devolution Rules, the excess balance in the Famine Relief Fund can be utilised (*i*) in granting loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, and (*ii*) in the repayment of advances from the Provincial Loans Fund. Loans under (*i*) are made through the Provincial Loans and Advance Account and amounts thus drawn from the fund are to be repaid with interest to the fund by equated instalments. Withdrawals under (*ii*) are not repaid to the fund. The credit of the equated instalments is given to the head "Famine Relief Fund" (Receipt Side) while the corresponding debit is shown, in respect of the interest portion, under the revenue head "20, Interest on other obligations," and in respect of the principal portion, under the deposit head "Transfers from Famine Relief Fund" (Disbursement Side). The amounts drawn from the Fund are debited to the head "Famine Relief Fund" (Disbursement Side) and credited to the head "Transfers from Famine Relief Fund" (Receipt Side), the actual amounts of loan given to cultivators being shown under "Loans and Advances by the Provincial Government" (Disbursement Side) and those utilised for the repayment of advances being shown under "Repayment of advances from the Provincial Loans Fund." In the current year the excess balance in the Famine Relief Fund was not drawn upon for granting loans to cultivators or for repayment of advances from the Provincial Loans Fund and no amount is proposed to be drawn in the next year for this purpose.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*b*) Famine Relief Fund	11,90	13,43	14.59	13,55

261. Under this head credit is given for (*i*) interest received from the Government of India on the balance of the Famine Relief Fund, (*ii*) payment of interest on, and repayment of principal of, advances drawn from the fund to finance the Provincial Loans and Advance Account and (*iii*) recoveries of famine expenditure. The above figures are distributed as follows :—

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*i*) Interest on balance	5,27	3.95	4.11	4.07
(*ii*) Payment of interest on, and repayment of principal of advances from the excess balance in the fund to finance the Provincial Loans and Advance Account.	6,30	9,38	9,38	9,38
(*iii*) Recoveries of famine expenditure ..	33	10	1,10	10

The increase in the revised estimate as compared with the budget estimate for the current year is due to recoveries of famine expenditure credited to the Famine Relief Fund in the course of the year, which also increased the interest on the balance in the Fund.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(c) Appropriation for Reduction or Avoidance of debt—				
(1) Sinking Fund—Bombay Development Loan.	15,38	16,65	19,99	17,11
(2) Other appropriations	9,18	10,08	10,11	..

262. For items (1) and (2) see paragraphs 97 and 99 under "21, Appropriation for Reduction or Avoidance of Debt" respectively. The figures mentioned against the item (1) represent the credit of the amount of the one per cent. contribution to the sinking fund of the Bombay Development Loan debited to "21" *plus* the interest on the invested accumulations of the Fund.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(d) Depreciation Fund of *Government Presses*—				
Government Central Press	55	45	34	..
Yeravda Prison Press		10	9	..
Commissioner's Press, Karachi ..		5	5	..
Total ..	55	60	48	..

263. The Depreciation Fund is composed of—

(*i*) the amount of depreciation written off during the year, and
(*ii*) the book value of the articles disposed of during the year.

The current year's revised estimate for the Government Central Press is less than the provision made therefor in that year, because, owing to the financial stringency the machinery, types, etc., were not replaced by new ones. No provision has been made in next year's budget under this head.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(e) Depreciation Reserve Fund of Nasik Distillery—				
(a) Nasik Distillery Depreciation Fund ..	..	..	..	1,80
(b) Nasik Distillery Mahura Flowers Fire Insurance Fund.	..	..	..	11
Total ..	..	..	..	1,91

264. In paragraph 12 under "VI" and "6-Excise" the changes introduced with regard to the transactions of the Nasik Distillery have been explained. As a consequence of these changes the transactions of two separate funds maintained in respect of the distillery have to be shown in the

Provincial accounts. The figures shown above represent the credit of estimated uninvested reserve as on 31st March 1932, the estimated depreciation for 1932-33 debit for which is given under "6-Excise", and interest on the invested accumulations of the Fund.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*f*) Loans and Advances by Provincial Governments—				
(1) Repayment of loans given to Presidency Corporations—				
(*i*) Out of Bombay Development Loan..	3,91	4,17	4,17	4,44
(*ii*) Out of advances from the Provincial Loans Fund.	36,76	39,27	39,27	40,99
(2) Recoveries from cultivators, local bodies and others.	24,03	46,13	38,70	29,71

265. Item (1) (*i*) represents repayment by the Bombay Port Trust in respect of the Bombay Development Loan (*see* paragraph 97 under "21, Appropriation for Reduction or Avoidance of Debt").

266. Item (*ii*) represents repayment by the Port Trust, Bombay, the Bombay Municipality and the Bombay Improvement Trust of loans advanced to them

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Port Trust	4,79	5,06	5,06	5,34
Bombay Municipality	19,47	21,71	21,71	23,15
Improvement Trust	12,50	12,50	12,50	12,50

267. The Port Trust is repaying the loans advanced to it from the funds borrowed by this Government from the Government of India during 1921-22, 1923-24 and 1924-25 by equated instalments of principal and interest spread over 30 years. The amounts shown above represent the principal portion included in such instalments.

The Improvement Trust is repaying the loans by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts.

The loans advanced to the Bombay Municipality have been divided for purposes of repayment into two parts for (*i*) general purposes, and (*ii*) development purposes. The Municipality is repaying (*i*) by annual equated instalments of principal and interest spread over 30 years. The loans for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it and is repaying the balance of 1923-24 loans by fixed sums spread over 13 years with accrued interest and the balance of 1924-25 loans by equated instalments of principal and interest spread over 30 years, with effect from 1929-30.

The repayments to the Provincial Loans Fund of the principal corresponding to the payment by these local bodies will be made through the head, "Repayment of advances from the Provincial Loans Fund" (Disbursement side) (*see* paragraph 284 below).

268. As regards item (2) the following statement shows the transactions under the Provincial Loans and Advance Account :—

	Accounts, 1930-31.		Budget estimate, 1931-32.		Revised estimate, 1931-32.		Budget estimate, 1932-33.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to cultivators	19,35	12,69	11,85	39,25	10,95	21,47	8,89	22,27
Loans through Co-operative Societies and Banks.	3,50	..	2,00	9	5,00	4,35	75	29
Loans for the purpose of Co-operative Societies Act.	..	4	6	13	2	19	5	10
Loans to Gujarat Talukdars ..	..	14	..	3	..	1	..	6
Loans to Indian States and Landholders and Notabilities.	..	2,06	..	55	..	50	..	52
Loans to Local Bodies on account of Public Works.	53	3,60	1,03	2,28	1,40	1,96	1,02	2,16
Loans to Non-agriculturists in flood-affected areas.	11	22	..	78	..	26	..	72
Loans to Co-operative Housing Societies in flood-affected areas.	..	31	..	71	..	1,20	..	70
Loans to Co-operative Housing Societies	5,80	2,71	5,00	54	4,00	65	4,00	70
Loans under the State-aided Building Scheme.	6,35	2,12	7,25	1,69	5,25	1,99	4,75	2,10
Other Miscellaneous Loans	4	14	5	8	14	6,12	2	9
Total ..	35,46	24,03	27,24	46,13	26,76	38,70	19,48	29,71

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(g) Advances from Provincial Loans Fund ..	4,38,26	4,66,18	4,66,18	4,41,13

269. The loan of 4,66,18 drawn this year was distributed as follows :—

		The major head under which it will be utilised.
Lloyd Barrage	3,21,37	"55".
Other Irrigation—		
Productive	9,92	Do.
Unproductive	18,30	Do.
Other Purposes—		
Productive	2,69	"56-A"
Unproductive	83,43	"60", "60-B". Part of it is intended to meet revenue deficit.
Bombay Development Scheme—Productive.	2,35	"59, Bombay Development Scheme."
Advances on account of Provincial Loans Account—		
Productive	20,69	Loans and Advances by Provincial Governments.
Unproductive	7,43	
	4,66,18	

It is anticipated that there will be a total net saving of loan money aggregating 33,59 as follows :—

Lloyd Barrage	+ 12,61
Other Irrigation—	
Productive	+ 5,12
Unproductive	— 24
Other Purposes—	
Productive	— 18
Unproductive	+ 9,56
B. D. Scheme	+ 6,24
P. L. and A. Account—	
Productive	— 93
Unproductive	+ 1,41

This will be converted into a deficit of 1,41 as it has been decided to advance a loan of 35,00 to the Bombay Improvement Trust during the current year. This deficit will be covered by a fresh loan from the Provincial Loans Fund next year. It is also proposed to advance a loan of 37,00 in 1932-33 to the Trust. The total amount which it has been proposed to borrow next year aggregates 4,41,13. It provides for under-borrowing to the extent of 15,00 on account of probable savings under "Lloyd Barrage", and includes 1,10,93 to meet anticipated over-draft at the end of the current year, i.e. 1931-32 as well as 39,26 to meet revenue deficit next year. It will be distributed as under :—

		The major head under which it will be utilised.
Lloyd Barrage	2,19,64	"55"
Other Irrigation—		
Productive	7,95	"55"
Unproductive	9,67	"55"
Other Purposes—		
Productive	3,25	"56-A".
Unproductive	1,62,21	"60, "60-B," Overdraft and Revenue deficit.
Bombay Improvement Trust ..	38,41	Loans and Advances by Provincial Government.
	4,41,13	

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(g) Subventions from the Central Road Development Account.	25,60	16.00	16.00	15.00

270. According to the accounting procedure prescribed for transactions of the Roads Development Fund the amounts distributed to Provincial Governments are credited to a deposit head "P—Deposits and Advances—Subventions from Central Road Development Account." The actual expenditure on works executed, with the approval of the Legislative Council, is recorded under "41, Civil Works—Communications." At the same time an equal amount is debited to the above-mentioned deposit head and credited to the minor head "Transfers from Central Road Development Account" under the receipt head "XXX—Civil Works."

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*h*) Grants made by the Imperial Council of Agricultural Research for—				
(*i*) Investigation into virus diseases of plants.	..	..	3	..
(*ii*) Sugarcane Research Scheme in the Bombay Deccan.	..	..	58	..
(*iiii*) Appointment of Veterinary Investigation Officer and staff.	..	..	..	10
Total ..	..	..	61	10

271. According to the accounting procedure laid down for subsidies from the Imperial Council of Agricultural Research, they are to be credited in the first instance to a deposit head in the provincial section of the accounts. The actual expenditure on the various schemes of research incurred, with the approval of the Legislative Council, is recorded under the service heads, e.g., "34, Agriculture, etc." At the same time an amount, equivalent to the amount of expenditure, is debited to the deposit head mentioned above and a corresponding credit given to the service head concerned under the primary unit entitled "Establishment, etc., charges recoverable from other Governments, Departments, etc.—*Deduct* amount transferred to civil deposits."

The expenditure on the three schemes mentioned above is debitable to the service head "34, Agriculture."

Disbursement.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*a*) Miscellaneous Government Account ..	3,91	4,17	4,17	4,44

272. See paragraph 97 under "21, Appropriation for Reduction or Avoidance of Debt."

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*b*) Transfers from Famine Relief Fund ..	4,23	6,21	6,21	6,50

273. See paragraph 260 above.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*c*) Famine Relief Fund	40,84	13,68	14,84	13,63

274. As explained in paragraph 207 under "XXXII—Transfers from Famine Relief Fund," 14,83 will be drawn from the excess balance in the Famine Relief Fund to meet revenue charges this year. A provision of 1 will be required to meet the loss on account of the writes off of outstanding advances to cultivators for unsuccessful wells. The revised estimate has therefore been placed at 14,84. The next year's budget estimate of 13,63 is intended to meet expenditure under revenue heads (see paragraph 208 under "XXXII—Transfers from Famine Relief Fund").

The balance of the Famine Relief Fund for the three years ending 1932-33 will be as follows :—

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
Opening balance	1,04,27	75,25	75,33	75,08
Receipts	11,90	13,43	14,59	13,55
Expenditure	40,84	13,68	14,84	13,63
Closing balance	75,33	75,00	75,08	75,00

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*d*) Appropriation for Reduction or Avoidance of Debt.	8	9	7	6

275. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Bombay Development Loan.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*e*) Sinking Fund Investment Account ..	15,30	16,56	19,92	17,05

276. See paragraph 97 under "21-Appropriation for Reduction or Avoidance of Debt."

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*f*) Depreciation Fund of Government Presses—				
Government Central Press	28	10	9	18
Yeravda Prison Press		6	4	1
Commissioner's Press, Karachi ..		9	9	6
Total ..	28	25	22	25

277. The decrease in the current year's revised estimate for the Government Central Press is due to less renewals and replacements than anticipated. The decrease in the current year's revised estimate for the Yeravda Prison Press is due to revised rate of type at the Government Central Press, Bombay. The next

year's estimate for Government Central Press includ[illegible] purchase of plant and machinery from England. No such provision was made in the current year's estimate and hence there is increase in next year's estimate. The next year's estimates for the Yeravda Prison Press and the Commissioner's Press, Karachi, are less than the current year's estimates on account of the restriction of expenditure for renewals and replacements in view of the present financial stringency.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*g*) Depreciation Reserve Fund of Nasik Distillery.	..	..	..	30

278. Please see paragraph 264 above. The provision made is required to meet expenditure on "Renewals and Replacements." It is debited to this head with a corresponding credit by a deduct entry under "6-Excise."

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*h*) Loans and Advances by Provincial Government—				
(*i*) For Presidency Corporations ..	..	..	35,00	37,00
(*ii*) For others	35,46	27,24	26,76	19,48

279. (*i*) Please see paragraph 269 above.

(*ii*) The details of the figures have been given in paragraph 268 above. The decrease in the revised estimate is due to reduction in advances to cultivators, advances under the State-aided Building Scheme and advances to Co-operative Housing Societies, counterbalanced by an increased provision under "Loans through Co-operative Societies and Banks" for the new loan of 3,00 to the Bombay Provincial Co-operative Bank to finance the Land Mortgage Banks and increase in advances to local bodies on account of advances given to Nasik and Trimbak Municipalities in connection with the Sinhast Fair.

—	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*i*) Repayment of advances from Provincial Loans Fund—				
(1) Bombay Development	2,06,53	....	..	..
(2) Provincial Loans and Advance Account—				
(*i*) Pre-reform	29,00	29,00	29,00	..
(*ii*) Post-reform	60	87	90	..
(3) Other Irrigation Works and other works.	10,30	11,93	11,84	..
(4) Presidency Corporations	36,76	39,27	39,27	40,99
Total ..	2,83,19	81,07	81,01	40,99

280. It has been explained in paragraph 99 under "21, Appropriation for Reduction or Avoidance of Debt" that it is proposed to postpone the instalments

in repayment of loans due in 1932-33. This accounts for the absence of provisions for items (2) and (3). The items are explained below.

281. Item 2 (*i*) represents the annual instalment payable under Devolution Rule 23.

282. Item 2 (*ii*). Advances drawn from the Provincial Loans Fund for financing the Provincial Loans and Advance Account are being repaid in annual equated instalments of principal and interest on the basis of 50 years in the case of productive items and 30 years in the case of unproductive items. The amounts shown against item 2 (*ii*) represent the principal portions of the annual equated instalments calculated on the above lines, the interest portion being debited to "19, Interest."

283. Item (3). See paragraph 99 under "21, Appropriation for Reduction or Avoidance of Debt."

284. Figures against item 4 have been explained in paragraph 267 above.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*j*) Subventions from the Central Road Development Account.	3,00	39,28	37,68	15,00

285. See paragraph 270 above.

	Accounts, 1930-31.	Budget estimate, 1931-32.	Revised estimate, 1931-32.	Budget estimate, 1932-33.
(*k*) Grants made by the Imperial Council of Agricultural Research—				
(*i*) Investigation into virus diseases of plants.	...	..	3	... ..
(*ii*) Sugarcane Research Scheme in the Bombay Deccan.	..	...	46	..
(*iii*) Appointment of Veterinary Investigation Officer and staff.	..	..	..	10
Total ..	..	..	49	10

286. See paragraph 271 above.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER THE MAJOR HEAD OF CAPITAL EXPENDITURE AND RECEIPTS RELATING TO THE BOMBAY DEVELOPMENT SCHEME.

(All figures in this Note are in thousands of rupees unless otherwise specified.)

All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59-Bombay Development Scheme," the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII—Bombay Development Scheme." From the year 1927-28 revenue heads "42" and "XXXI—Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928-29 two more schemes, viz. the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department, excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930-31.

2. As regards the Back Bay Reclamation Scheme Government are at present working to the programme approved by the Legislative Council at the budget session in 1927, viz. reclamation of blocks 1, 2, 7 and 8 with a marine promenade connecting blocks 2 and 7. Dredging operations finally terminated in March 1929, when the wet filling of block 2 was completed. The dry filling and topping of block 1 was completed in October 1929, and the dry filling of block 2 was completed in 1931-32. The work on block 7 is restricted for the present to a length of about 1,200 feet from the foreshore line comprising an area of about 28 acres. The dry filling of this restricted area has been completed during the current financial year as well as the parapet wall along the sea wall in blocks 1 and 2. Further development on a large scale has been held in abeyance pending improvement in the financial situation generally. During the year 1931-32 the work of lining out and kerbing the extension of Church Gate Street and a portion of the Marine Drive was also carried out. In the next year's budget provision has been made for the construction of "kacha" murum roads in block 1 with stone kerbing, and lighting of Church Gate Street extension and the sea front. The actual construction of the roads, drainage and water supply schemes, which will be carried out by the Bombay Municipality on behalf of Government, has been postponed till the financial situation improves.

3. The following statement shows the transactions of a capital nature :—

59-Bombay Development Scheme.

	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
A—Works and Acquisitions ...	2,27	1,44	1,41
B—Establishments and contingencies ...	93	70	41
Deduct—Anticipated receipts from sales of surplus plant ...	−2,00	−1,25	−30
Deduct—Receipts of a capital nature ...	−3,28	−3,71	−2,65
Deduct—Write-back to "42-B. D. S." of expenditure on certain D. D. Schemes during 1929-30...	...	−3,29	...
Add—For grants lapsed in previous years.	10	...	...
Deduct—For grants likely to lapse at the close of the year ...	−10	...	...
	−2,08	−5,11	−1,13

4. Details of the estimated expenditure on works and acquisitions, establishments and contingencies, etc. are shown as appendices A, B, C and D hereto.

5. From the appendices A and B it will be seen that the provision for works, etc. in this year's budget and the revised and next year's budget are as follows :—

	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
Back Bay Reclamation Scheme—			
Works, repairs and maintenance and land acquisition	2,27	1,44	1,41

The details of the next year's budget estimates for establishment are given in appendix D. The establishment provided here is employed in connection with the Back Bay Reclamation Scheme. Secretariat charges are provided at 1 per cent. on the estimated cost of works and repairs and the provision for pensionary charges (non-voted and voted) is calculated at 7·25 per cent. of the estimate for establishment. The provision made for part cost of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, has been calculated at 5, 10 and 40 per cent. of their pay and allowances, respectively. These percentages have been based on the proportion of their time required to be spent by these officers in connection with the work of the scheme.

No provision is shown next year under the head "C—Tools and Plant."

6. The following are the details of the receipts of capital nature taken in reduction of expenditure :—

	Budget Estimate, 1931-32.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
(1) Sale of land—			
B-1, Back Bay Reclamation Scheme ...	56	...	...
B-4, East Colaba Scheme	...	5	...
B-9, Dadar Distillery Site... ...	26	54	24
S-1, Kurla-Kirol	3	...	5
S-2, Trombay North-east	7	...	3
S-3, Trombay North-west... ...	40	36	35
S-6, Danda	20	30	35
S-7, Khar Model Suburb	1,50	1,60	1,00
S-8, Chapel Road	5	8	8
S-15, Ambernath Development ...	5	6	8
S-16, Shahar	5	9	25
S-17, Central Salsette Tramway ...	4	6	8
II and III Kurla Diversion Road ...	...	2	4
(2) Rent from properties—			
B-1, Back Bay Reclamation Scheme ...	7	4	4
(3) Miscellaneous receipts	...	22	6
(4) Credit with a view to clear up suspense balance in connection with Andheri Town Planning Scheme	...	29	...
Total ...	3,28	3,71	2,65

The decrease in the ensuing year's estimate, as compared with that of the current year, is mainly due to the inclusion during the current year of anticipated receipts (56) from the sale of land and building at Kandivli to the Archbishop of Bombay for the opening of a Rescue Home.

APPENDIX A.

59, Bombay Development Scheme.

Abstract Budget Estimate.

59, Bombay Development Scheme—Reserved	Budget Estimate, 1931-32	Revised Estimate, 1931-32	Budget Estimate, 1932-33
	Rs.	Rs.	Rs.
A—Works and Acquisitions—			
(a) (i) Works ... In progress	1,20,000	1,03,000	86,000
(a) (i) Works ... Not commenced	71,000		37,000
(ii) Land Acquisition	1,000	500	.....
(iii) Repairs and Maintenance	35,500	40,700	68,000
B—Establishments and Contingencies	92,400	70,000	41,000
C—Tools and Plant	.....	.....	.....
Deduct—Anticipated receipts from sales of surplus plant ...	— 2,00,000	— 1,25,000	— 30,000
Add—For grants lapsed in previous years	10,000	.....	.....
Deduct—Grants likely to lapse at the end of the year ...	— 10,000	.....	.....
Total ...	1,19,900 or 1,20,000	89,200 or 89,000	1,52,000
Voted ..	1,07,000	85,000	1,48,000
Non-voted ...	13,000	4,000	4,000
Deduct—Credit with a view to clear up Suspense balance in connection with Andheri Town Planning Scheme.	.....	— 29,000	.....
Deduct—On account of credit of revenue expenditure incurred under the head 59 in 1929-30 and adjusted by debit to the head 42-Bombay Development Scheme in 1931-32.	.....	— 2,29,300	.....
Deduct—Receipts on capital account—			
(1) Sales of land in Back Bay Scheme	— 56,000	.....	.....
(2) Sales of land in other schemes	— 2,65,000	— 3,16,000	— 2,55,000
(3) Rents from properties	— 7,000	— 4,000	— 4,100
(4) Miscellaneous receipts	.....	— 22,000	— 6,300
Total ...	— 3,28,000	— 6,00,300	— 2,65,400 or 2,65,000
Net grant for "59-Bombay Development Scheme" ...	— 2,08,000	— 5,11,100 or — 5,11,000	— 1,13,000

APPENDIX

MAJOR HEAD—59, BOMBAY

MINOR HEAD—A.-WORKS AND

PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2.	3	4	5
				(Project estimate sanctioned in G. R. No. S. C.—1856, dated the 5th October 1922, Rs. 7,02,43,321)*
Bombay Schemes				*Item I in Project Estimate*
B-1, Back Bay Reclamation ...	Presidency ...	Bombay ...	1	Gantry ... ...
				Item II in Project Estimate
			2	Sea wall on rubble mound ...
				Item III in Project Estimate
			3	Mass concrete wall at Colaba ...
				Item IV in Project Estimate
			4	Cross walls ... ...
				Item V-a in Project Estimate
			5	Kandivli quarry acquisition ...
				Item V-b in Project Estimate
			6	Kandivli opening out quarry ...
				Item V-c in Project Estimate
			7	Kandivli machinery and buildings .
				Item VI-a in Project Estimate
			8	Marine Lines capital cost of preparation of sites.
				Item VI-b in Project Estimate
			9	Marine Lines machinery and buildings.
				Item VII-a in Project Estimate
			10	Colaba preparation of site ...
				Item VII-b in Project Estimate
			11	Colaba machinery and buildings ...
				Item VIII in Project Estimate
			12	Marine Lines-Colaba Railway ...
				Item IX in Project Estimate
			13	Transport and rolling stock ...
				Item X in Project Estimate
			14	Dredging plant ... ...
				Item XI in Project Estimate
			15	Shore pipes, fitting and laying ...
				Carried over ...

B.

DEVELOPMENT SCHEME.

ACQUISITIONS.

1.

Acquisition in the Public Works Department for the year 1932-33.

Amount of sanctioned Estimate	Outlay: Actual to end of 1930-31	Outlay: Probable during 1931-32 (Revised Estimate)	Grant, 1932-33: Works in Progress	Grant, 1932-33: Works not commenced	Grant, 1932-33: Total	Item No.	Remarks and References
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		* A revised project estimate for the scheme as approved by the Legislative Council at the Budget Session of 1927 is under consideration.
13,68,481	11,09,182	...	...	...	...	1	
78,14,526	46,49,216	37,600 10,000	25,000	...	25,000	2	This provision is for a thicker apron of big boulders for the rubble mound of the new sea wall at Marine Lines between chainages 1000 to 2000. An expenditure of Rs. 10,000 is likely to be incurred on this work in 1931-32.
		47,600					
10,02,432	7,78,922	...	...	...	...	3	
19,49,400	2,73,272	...	...	...	...	4	
6,51,000	5,73,968	...	...	...	...	5	
18,26,300	18,14,795	...	...	...	...	6	
27,59,498	27,24,296	...	...	...	...	7	
9,04,290	8,89,608	...	...	...	...	8	
14,98,879	14,73,864	...	...	...	...	9	
1,75,174	3,18,883	...	...	...	...	10	
9,03,313	9,81,998	...	...	...	...	11	
7,72,534	8,43,216	...	...	...	...	12	
24,05,448	28,89,908	...	...	10,000	10,000	13	This provision is for meeting the loss on stock of spare parts of wagons and locos of the book value of Rs. 10,362 which are anticipated to fetch not more than Rs. 400.
1,34,04,860	1,61,79,001	...	...	...	...	14	
3,89,249	2,42,858	...	...	...	...	15	
...	...	47,600	25,000	10,000	35,000	....	

APPENDIX

MAJOR HEAD—59—BOMBAY

MINOR HEAD—A.—WORKS AND

PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2	3	4	5
Bombay Schemes—contd.				Brought over ...
				Item XII in Project Estimate
B—1, Back Bay Reclamation Scheme—*contd.*	Presidency—*contd.*	Bombay—*contd.*	16	Dredging and filling ... ...
			16A	Clearing Marine Lines Yard ...
				Item XIII in Project Estimate
			17	Murum topping ... ...
				Item XIV in Project Estimate
			18	Roads and lighting ... ...
			18A	Transport of materials on stock at Kandivli to the Reclamation area.
				Item XV in Project Estimate
			19	Drains ... ...
				Item XVI in Project Estimate
			20	Storm Water Drains ... ...
				Item XVII in Project Estimate
			21	Establishments ... ...
				Item XVIII in Project Estimate
			22	Consultants' fees ... ...
				Item XIX in Project Estimate
			23	Unforeseen ... ...
				Item XXI in Project Estimate
			24	Surveying and mathematical instruments.
				Item XXII in Project Estimate
			25	Medical and sanitary works ...
				Item XXIII in Project Estimate
			26	Miscellaneous works for the convenience of the public.
				Deduct probable savings ...
				Deduct receipts from sales of surplus plant, etc.
				Total for B-1, B. B. R. S. ...

B—*contd.*

DEVELOPMENT SCHEME—*contd.*

ACQUISITIONS—*contd.*

I—*contd.*

Acquisition in the Public Works Department for the year 1932-33—contd.

Amount of sanctioned Estimate	Outlay		Grant, 1932-33			Item No.	Remarks and References
	Actual to end of 1930-31	Probable during 1931-32 (Revised Estimate)	Works in Progress	Works not commenced	Total		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	47,600	25,000	10,000	35,000	...	
82,03,125	62,43,039	38,000	...	4,000	4,000	16	This provision is for occasional dry filling in block No. 7 with dry filling material such as building debries that may be offered free at certain accessible points outside that block.
...	...	...	...	...	...	16A	
31,36,712	62,68,697	...	...	...	...	17	
1,19,95,762	18,719	4,900	...	18,000	18,000	18	This provision is for the construction of "Katcha" murum roads in block No. 1 with stone kerbing and lighting of the Church Gate Street extension and the sea front.
...	...	...	...	5,000	5,000	18A	
27,66,750	...	...	...	...	...	19	
64,28,100	29,28,082	...	...	...	...	20	
*52,98,600	54,43,823	...	...	...	...	21	*The provisions for the current and next years are shown under the head "B—Establishments," Appendix D.
13,68,888	5,10,703	...	...	...	...	22	
10,00,000	85,793	...	...	...	...	23	
30,000	16,278	...	...	...	...	24	
3,29,000	3,23,404	4,200	3,700	...	3,700	25	This provision is for antimalarial campaign in the reclamation area (Rs. 1,200) and maintenance of sanitation in the Reclamation Sub-Division (Rs. 2,500).
1,00,000	44,734	8,000	7,300	...	7,300	26	This provision is for grassing the remaining area of the recreation ground in block No. 1 at present occupied by railway track (Rs. 7,000) and for notice boards in the reclamation area displaying the layout (Rs. 300).
...	...	...	...	...	...		
...	4,36,806	...	-30,000	...	-30,000		
...	...	1,02,700	6,000	37,000	43,000		

APPENDIX C.

MAJOR HEAD—59, BOMBAY DEVELOPMENT SCHEME.

MINOR HEAD—A-WORKS AND ACQUISITIONS.

Part II.

Details of the Budget Estimate for repairs and maintenance for 1932-33.

Details.	Revised estimate 1931-32.	Budget estimate 1932-33.
	Rs.	Rs.
ITEM XX IN THE PROJECT ESTIMATE.		
Repairs and Maintenance.		
Repairs and maintenance of the new sea wall and rubble mound.		18,000
Repairs and maintenance of the old sea wall, Kennedy Sea Face.		3,000
Repairs and maintenance of road from Charni Road to Marine Lines Stores.		500
Repairs and maintenance of road from Chowpatty to Government Central Press at Charni Road Gardens.		400
Repairs and maintenance of two culverts near Chowpatty.		100
Taxes payable to the Bombay Municipality on buildings.		9,200
Maintenance of surplus plant		4,140
Repairs and maintenance of the new Recreation ground at Marine Lines.		3,500
Handling of stores, tools and plant, etc. ...		2,000
Interest and maintenance charges on the cost of permanent way, land structures and works at Chowpatty Yard and Kandivli and maintaining sub-grade works of the sidings at Mumbra.		8,230
Amount payable to the B. B. & C. I. Railway Company for pay of the Railway staff at Chowpatty Yard and Chowpatty Cabin.		5,000
Maintenance of the permanent way at Marine Lines.		4,000
Repairs and maintenance of Electric installations at Marine Lines.		430
Repairs and maintenance of katcha roads in block No. 1 and lighting them.		7,300
Repairs and maintenance of buildings at Marine Lines and Kandivli.		2,500
Total for repairs ...	40,700	68,300

APPENDIX D.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME."

SUB-HEAD "B—ESTABLISHMENTS."

No.	Particulars	Actuals, 1930-31.	Budget Estimates, 1931-32.	Budget Estimates, 1932-33.	Remarks.
	Establishments.		Rs.	Rs.	
1	Secretariat charges ...	Rs. 1,31,887 for salaries, establishments, allowances and contingencies.	4,500	1,400	
2	Reclamation ...		69,109	28,535	
	Total ...		73,609	29,935	
	Allowances.				
1	Travelling and fixed conveyance allowance ... ... Voted ...		850	500	
2	House-rent allowance		1,092	588	
3	Compensatory allowance		2,320	360	
4	Leave allowances ...		4,500	.....	
5	Fees to the members of the Advisory Committee.		1,920	1,400	
6	Pensionary charges ... *Non-voted* ...		*1,500*	*300*	
	Voted ...		9,800	2,500	
	Total ...		21,982	5,648	
	Contingencies.				
1	Country stationery and petty bazar supplies ...		15	10	
2	Postal, telegraph and money orders commission charges.		30	20	
3	Carriage of parcels, treasure and other Government property.		75	20	
4	Supplying drinking water and dusting offices ...		30	.....	
5	Books and Periodicals		50	.....	
6	Printing, Binding and Advertising		250	100	
7	Miscellaneous		400	75	
	Total ...		850	225	
			73,609	29,935	Establishments.
			21,982	5,648	Allowances.
			850	225	Contingencies.
			—41	—8	Rounding.
			96,400	35,800	
	Deduct—Probable savings ...		—15,000	—1,000	
			81,400	34,800	
	Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer ... *Non-voted* ...		*12,000*	*3,600*	
	Voted ...		.....	2,500	
	Grand Total ...		92,400	40,900	
	Voted ...		79,900	37,000	
	Non-voted ...		*12,500*	*3,900*	

STATEMENT E.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1932-33.

6. EXCISE (*Transferred*).

MINISTER IN CHARGE—Honourable Sir RAFIUDDIN AHMAD.

ITEM 1. Additions and alterations to the Dhadgaon Distillery.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 10,500
Total ..	.. „ 10,500	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Country spirit required for consumption in the Akrani tract of the West Khandesh District is manufactured in a small distillery at Dhadgaon, as owing to transport difficulties it is not possible to supply the area from an outside source except at a disproportionately high cost. The distilling arrangements at Dhadgaon are unsatisfactory and in order to remedy the defects a remodelling of the distillery which involves the following additions and alterations costing Rs. 10,500 is necessary :—

(1) Provision of a vat of 2,000 gallons capacity alongside the distillation shed in which water can be pumped up from the well within the river bed in order to feed the condenser constantly with cold water during distillation.

(2) Erection of a suitable rotary pump at the well in the river bed to enable the water to be pumped up into the reservoir vat.

(3) Galvanised iron pipe line from the pump to the reservoir vat and thence to the condenser with the necessary couplings, flanged fittings, etc.

(4) Erection of a spirit pump (semi-rotary hand pump) with spirit pipe line connections fixed alongside the receiver to enable the spirit to be pumped direct to the vats in the strong room in closed metal pipes.

(5) Modifications in the masonry structure with a view to accommodating two copper pot stills to be transferred from the Godhra Distillery, the existing stills at Dhadgaon having become useless.

(6) Raising of all the eight fermentation vats to a height within the distillation shed to enable wash backs to be conveyed to the still by gravitation.

(7) Erection of wooden troughs to convey the mahura wash to the still by gravitation.

(8) Raising of the two large liquor storage vats in the spirit strong room on iron joists to a height sufficient to facilitate their periodical inspection for leaks and the execution of repairs.

(9) Replacement of the door of the strong room.

(10) Re-roofing of both the distillery shed and the mahura godowns.

The present arrangements are likely to cause at any moment a breakdown in the working of the distillery and are mainly responsible for the high cost of production and heavy wastage of spirit at the distillery. It is also very difficult to manufacture the required quantity of liquor to meet the demand in the Akrani tract.

		Rs.
Grand Total—6, Excise (Transferred) ..	Recurrent ..	*Nil.*
	Non-recurrent ..	10,500

7, STAMPS (*Reserved*).

MEMBER IN CHARGE—Honourable Mr. W. F. HUDSON.

ITEM 2. Construction of teakwood bins in the godown of the General Stamp Office, Bombay, required for the storage of stamps under the new rules for the supply and distribution of stamps.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 7,000
Total	.. .. „ 7,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The revised rules for the supply and distribution of stamps issued by the Government of India require that all boxes or packets of stamps received from the Central Stamp Store, Nasik, should be opened and the contents verified and placed in the proper receptacles instead of being kept, as formerly, in godowns in entire boxes as received from the manufacturers. The revised rules also require that a reserve stock equal to five months' consumption should be stored at the Bombay Stamp Depôt. This necessitates additional storage accommodation since the existing iron safes and bins at the Depôt are not now sufficient. It is accordingly proposed to construct new teakwood bins at a cost of Rs. 7,000. As the bulk of the stock consists of postage stamps and postal stationery, the Indian Posts and Telegraphs Department has agreed to pay to this Government Rs. 420 annually as rent for the additional accommodation from the date on which it is available.

		Rs.
Grand Total—7, Stamps (Reserved) ..	Recurrent ..	*Nil.*
	Non-recurrent ..	7,000

3-A, FOREST CAPITAL OUTLAY CHARGED TO REVENUE (*Transferred*).

MINISTER IN CHARGE—Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 3. Metalling of the Golshi-Nanashi Road in the West Nasik Division.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. ,, 10,000	Ultimate annual recurrent ..	.. ,, *Nil.*

Remarks.—The existing road was constructed by the Forest Department in the year 1926 for Rs. 24,522 primarily to allow the export of forest produce from the Musla Mill in North Peint. With the introduction of the present Working Plan of the Peint and adjoining forests the vehicular traffic has increased considerably, the number of carts passing along the road annually being in the neighbourhood of 40,000. The present earth road cannot stand this heavy traffic even though it is repaired every year and if it is not metalled it will deteriorate and its subsequent reconditioning will involve far more expenditure than that proposed at present, besides involving loss of revenue. The road at present taps the whole of the North Peint Forests. With the opening of the coupes in North Peint and Barhe Ranges for working and with a good system of roads for extraction, the annual revenue is expected to increase by Rs. 40,000. The cost of metalling the road is estimated at Rs. 21,160. It is proposed to provide Rs. 10,000 in the ensuing year's budget for this work.

		Rs.
Grand Total—3-A, Forest Capital Outlay charged to Revenue (Transferred).	Recurrent ..	*Nil.*
	Non-recurrent ..	10,000

XIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES (*Reserved*).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

DECCAN AND GUJARAT.

(2) UNPRODUCTIVE.

ITEM 4. Certain Revenue establishment required in Malsiras Division.

Recurrent	..Rs. 10,772	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. „ 10,772	Ultimate annual recurrent	.. „ 12,860

Remarks.—Irrigation on the new Nira Right Bank Canal is developing. The water was first issued from the canal for rabi crops during 1924-25. The total length of the canal is about 106½ miles. Irrigation operations will be extended up to the perennial limit (mile 79) next year. The following items are, accordingly, provided :—

	Rs. per mensem.
9 Tapalis at Rs. 15 per mensem each	135
12 Canal Inspectors at Rs. 20 per mensem each	240
8 Sectional Karkuns at Rs. 20 per mensem each	160
2 Daftar Karkuns at Rs. 25 per mensem each	50
12 Keymen at Rs. 16 per mensem each	192
8 Canal Chowkidars at Rs. 16 per mensem each	128
	905 × 11 = 9,955
Lump provision for measurers, khalasis and coolies for measuring crops ..	900
Travelling allowance	1,000
Total ..	11,855
Deduct—Probable savings ..	−1,083
Total ..	10,772

The Tapalis were so far charged to Works. It is now proposed to take them on the Revenue establishment as the Nira Right Bank Canal has come into operation. They are required to carry post to sections at distances ranging from 12 to 28 miles.

Canal Inspectors are also required for a number of sections. Several distributaries and outlets, commanding a total area of 77,162 acres, will be running and it is expected that out of this area a total area of 16,183 acres will be irrigated next year. In all 15 Canal Inspectors are required ; but 3 have already been engaged for the current year's rabi season on some of the distributaries.

There will be six sections in the Velapur Sub-division and a Karkun for each section is required. There are 6 sections also in the Malsiras Sub-division but only 4 Karkuns are at present engaged and 2 more Karkuns will be required next year. Thus the total number of Karkuns required is 8. There is only one Daftar Karkun at present working in the Malsiras and Velapur Sub-divisions but with the increased irrigation an additional hand for each Sub-division will be necessary to cope with the work.

One Keyman will be required to regulate the distributaries and outlets in the beat of every Canal Inspector. So 12 Keymen will be required under the twelve additional Canal Inspectors.

At present there are only two Canal Chowkidars in the Malsiras Sub-division. The total length of canal in this Sub-division is 31 miles. It is considered that 5 Chowkidars will be required and so three additional Chowkidars are provided for. Five Chowkidars are proposed for the Velapur Sub-division for a total length of 37 miles.

The lump provision of Rs. 900 is made to cover the cost of pay of three measurers at Rs. 25 per mensem each and measuring crops of about 12,000 acres.

An amount of Rs. 1,000 is estimated to be required to meet the cost of pony allowance of Rs. 5 per mensem for each Canal Inspector and measurer and the ordinary travelling allowance.

XIII—IRRIGATION, ETC. (*Reserved*)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

SIND.

(1) PRODUCTIVE.

ITEM 5. Certain Revenue establishment required in Sind.

Recurrent	..Rs. 3,12,000	Non-recurrent	..Rs. *Nil.*
Total	.. ,, 3,12,000	Ultimate annual recurrent .	,, 4,71,700

Remarks.—To take full advantage of receipts from the Lloyd Barrage and Canals Construction Project at the earliest possible moment after the canals start flowing it was considered absolutely necessary to have a trained Revenue establishment ready. For this purpose candidates are being trained both in theory and practice during this year. A provision of Rs. 35,000 has been made to meet the cost of the training in the current year's budget.

The Barrage has now been completed. The canals will commence to supply water for the irrigation of lands during the coming abkalani excepting in a short length of Rohri Canal below Oderolal which will operate during the next Rabi Season. The following Revenue establishment is, therefore, required for the proper and orderly distribution of water and proper observance of the Irrigation Act and Canal Rules and it is, accordingly, provided :—

		Rs.	Rs.
(*b*) *Pay of Establishment :—*			
21	Canal Assistants at Rs. 110 per mensem each for 12 months	27,720	
4	Canal Assistants at Rs. 110 per mensem each for 5 months ..	2,200	
3	Canal Assistants at Rs. 110 per mensem each for 3 months ..	990	
6	Canal Assistants at Rs. 90 per mensem each for 12 months ..	6,480	
8	Canal Assistants at Rs. 85 per mensem each for 12 months ..	8,160	
1	Canal Assistant at Rs. 75 per mensem for 6 months ..	450	
43			46,000
123	Abdars at Rs. 50 per mensem each for 12 months ..	73,800	
20	Abdars at Rs. 50 per mensem each for 5 months ..	5,000	
88	Abdars at Rs. 40 per mensem each for 12 months ...	42,240	
19	Abdars at Rs. 40 per mensem each for 8 months ..	6,080	
20	Abdars at Rs. 40 per mensem each for 5 months ..	4,000	
36	Abdars at Rs. 40 per mensem each for 3 months ..	4,320	
41	Abdars at Rs. 34 per mensem each for 12 months ..	16,728	
8	Abdars at Rs. 30 per mensem each for 6 months ..	1,440	
355			1,53,608
26	Clerks at Rs. 45 per mensem each for 12 months ..	14,040	
4	Clerks at Rs. 45 per mensem each for 5 months ..	900	
3	Clerks at Rs. 45 per mensem each for 3 months ..	405	
9	Clerks at Rs. 40 per mensem each for 12 months ..	4,320	
1	Clerk at Rs. 30 per mensem each for 6 months ..	180	
43			19,845
35	Post runners at Rs. 22 per mensem each for 12 months ..	9,240	
4	Post runners at Rs. 22 per mensem each for 5 months ..	440	
3	Post runners at Rs. 22 per mensem each for 3 months ..	198	
1	Post sowar at Rs. 22 per mensem for 6 months ..	132	
43			10,010
35	Khalasis at Rs. 16 per mensem each for 12 months ..	6,720	
4	Khalasis at Rs. 16 per mensem each for 5 months ..	320	
3	Khalasis at Rs. 16 per mensem each for 3 months ..	144	
1	Peon at Rs. 16 per mensem for 6 months ..	96	
43			7,280
	Carried over ..		2,36,743

XIII.—IRRIGATION, ETC. (*Reserved*)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

	Rs.	Rs.
Brought over ..		2,36,743
(c) *Allowances, etc.*—		
Travelling allowance	76,300	
		76,300
(d) *Contingencies*—	9,000	
		9,000
Total ..		3,22,043
Rounding ..		— 43
Deduct for probable savings ..		— 10,000
		3,12,000

Godavari Canals.

ITEM 6. Acquisition of land and houses at Karanjgaon in Nasik District.

Recurrent	Rs. *Nil.*	Non-recurrent ..	Rs. 30,600
Total	,, 30,600	Ultimate annual recurrent	,, *Nil.*

Remarks.—Owing to the damp caused by the storage at Nandur Madhmeshwar Weir, the head works of the Godavari Canals, 11 houses and 46 huts have been rendered unfit for habitation for the last few years at Karanjgaon village in the Nasik District and it has therefore been found necessary to evacuate most of them. As the damage has been wholly caused by the construction of the lake, it is but fair that Government should award compensation to the owners. It is therefore proposed to acquire the land and houses in question at a cost of Rs. 30,600 which will be paid as compensation to the owners.

		Rs.
Grand Total—XIII—Irrigation, etc. (Reserved) ..	Recurrent ..	3,22,772
	Non-recurrent ..	30,600

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (*Reserved*).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

A—IRRIGATION WORKS.

(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

SIND.

WORKS UNDER CONTROL OF THE INDUS RIVER COMMISSION.

Shikarpur Canals Division.

ITEM 7. Raising the left bank of the Garkino to river bund section and to construct a sluice in it.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 13,900
Total ..	.. „ 13,900	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The left bank of the Garkino Canal forms the connecting link between the Kasimpur Bund and the North-Western Railway embankment which further on joins the Flood Diversion Bund. The left bank of the Garkino Canal is not of the standard bund section and is likely to give way during high river. In the event of a breach in it, the flood water will pass behind the Kasimpur Bund. Unless the left bank of the Garkino Canal is raised and maintained as a river bund there is danger of the Kasimpur Bund ceasing to function and the money spent on reconditioning and raising and strengthening it will be wasted. It is therefore proposed to raise the left bank of the Garkino to river bund section. It is also proposed to construct a sluice in it for the cultivation of land the source of which has been cut off by the reconditioning of the Kasimpur Bund and for the lands on the existing sluice which shows cracks and being a danger in a river embankment, requires to be demolished. The works are therefore necessary both in the interests of Government as well as of the public.

If they are not carried out and the Garkino Left Bank is breached, the Kasimpur Bund will be rendered useless and water will rush against the second line of defence, i.e. the Flood Diversion Bund. This bund is mostly made of kalarish soil and cannot be depended on as found from past experience. If it breaches, the floods traversing the country will enter the Eastern Nara by breaching its banks and cause heavy silt deposits. The Jamrao and Eastern Nara Systems will suffer heavily and there will be loss of lakhs of rupees to Government and the public.

Begari Canals Division.

ITEM 8. Constructing an escape bund sluice at mile 0/6 of the Begari Right Bank Bund.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 13,000
Total ..	.. „ 13,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—During the last three years the Begari Canal has been functioning exceptionally well. The result of the excellent working of the canal has been that during the greater part of the Abkalani a permanent cut-off has had to be kept at the Head Regulator at Choi. Further during the past seven abkalanis (ending with abkalani of 1930) the Gouspur Loop has been the one and only line of defence during the major portion of the abkalani. Owing to the river current having swung over to the Right Bank, there is every possibility of a higher flood water level being obtained against the Tori Bund and the Emergency Loop. The probable result of this will be a breach in the Tori Bund or the new Emergency Loop. The pocket formed between the Begari Canal Right Bank and the Gouspur Loop will thus be subjected to very great pressure. The proposed escape bund sluice will serve a triple purpose, viz. the relief of pressure against the Head Regulator Begari Canal, the relief of pressure against the Gouspur Loop and the early wetting of the Gouspur Loop Compartment. In the event of the Gouspur Loop being in danger the surplus flood water can be sent back to the river via this sluice.

If the Gouspur Loop breached owing to inability to relieve the pressure against this bund, the breach would be impossible to close owing to the fact that there would be at least 12 feet of water to contend with. For details of the disastrous effects which would follow the breaching of the Gouspur Loop, please see remarks against item No. 12 below.

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (*Reserved*)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

ITEM 9. Strengthening the 4 existing sluices in the Right Bank Begari Canal new cut in accordance with Indus River Commission specifications.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 5,000
Total ..	.. .. „ 5,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—There are several sluices situated in the Right Bank of the Begari new cut and they are meant for the controlled flooding of the Gouspur Loop Compartment. This flooding has to be carried out in advance of the advent of the river spill in order to safeguard the Gouspur Loop. At present the sluices are not up to Indus River Commission Specifications and the situation is therefore not safe. They gave considerable trouble during the abkalani of 1931 and the downstream scour at one or two of them became so serious that it was necessary to keep them closed. It is therefore proposed to strengthen 4 of the existing sluices and bring them up to the Indus River Commission Specifications.

In the event of a breach occurring in this embankment on account of weakness of the sluices, the Gouspur Loop compartment would be flooded and this flooding would be uncontrolled. It would not be possible to close the breaches as the depth and velocity of water flowing through the breaches would be great. As a result of this situation, the Gouspur Loop would again be in danger and the consequences of a breach in this loop would be as detailed against item 12 below. In addition to this danger, the direct loss to Government which would follow a breach in the Right Bank of the Begari Canal New Cut would be approximately Rs. 2 lakhs.

The work is estimated to cost Rs. 18,596, out of which Rs. 5,000 are provided in the next year's budget and the balance will be provided in the budget for 1933-34.

Northern and Southern Dadu Canal Divisions.

ITEM 10. Additions and alterations to Bund sluices at miles 43/0, 47/2, 50/5 and 63/5 of Nara Bunds.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,300
Total ..	.. „ 4,300	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Sluices at miles 43/0, 47/2, 50/5 and 63/5 of Nara Bunds are not of standard section and require to be strengthened to withstand the High Flood Level which was reached in 1929. If the work is not done there will be great danger of their giving way in which case portions of Mehar, Dadu and Johi Talukas will be flooded in an area of about 50 or 60 square miles. The floods will also damage the new Barrage canals and distributaries causing a loss of at least Rs. 2 lakhs to Government. The loss to the public will also be the same if not more.

Fuleli Canals Division.

ITEM 11. Bringing portion of Gidu Malh Bund up to the standard required by Indus River Commission Specifications.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 37,000
Total ..	.. „ 37,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Gidu Bund in front of Gidu Town in the Hyderabad District is one mile long and was in charge of the Hyderabad Municipality till October 1930. This portion forms a very important link in the chain of protective bunds all along the Indus and is not in accordance with the Indus River Commission Specification for Bunds. If it breaches in time of high floods the Government Gidu Malh Bund would be rendered useless. The river would inundate not only Gidu village but also perhaps the low-lying country up to Hyderabad Station and the railway yard, considerable areas of cultivated land round Tando Ghulam Hussain village would be flooded and very serious damage would perhaps be caused to Government buildings, especially the Mental Hospital at Hyderabad. The Municipality cannot be relied upon to keep this bund in proper order to make it safe against high floods. When floods come, the notice is short and the Municipal Engineering staff are unable to raise or strengthen it within the time available especially as (if there is heavy rain at that time) the Municipal staff have their time fully occupied with draining off water in the city and in dealing with the fallen and dangerous buildings. Both in 1924 and 1929 emergencies arose owing to high floods in the Indus and on both occasions the Municipal Bund was found to be wholly inefficient and it was only by extraordinary exertions and under the supervision of and with the assistance of Government Engineers that the bund could be raised and strengthened in time. In 1929, it was necessary to call in the assistance of troop and jail labour. Government are just as vitally interested in the upkeep of this bund as of any other portion of the protective bund. In these circumstances Government have, on the recommendation of the Indus River Commission, taken over the bund from the Municipality for maintenance with effect from 27th October 1930 and have decided to bring it to the standard section.

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (*Reserved*)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

Begari Canals Division.

ITEM 12. Raising and strengthening Tori Bund and Emergency Loop to bring them up to Indus River Commission specification of free-board, etc.

Recurrent	..Rs. *Nil.*	Non-recurrent	..Rs. 60,000
Total	.. „ 60,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—On account of the "Stilling effect" caused by the fact that there has been no breach in the Tori Bund or Emergency Loop during the abkalani of 1931, higher flood levels than in previous years are now obtained with corresponding readings at Bukkur. It is therefore proposed to raise and strengthen the Emergency Loop and Tori Bund by about 2 feet so that four feet free-board as prescribed by the Indus River Commission Specification may be obtained above the H. F. L. of 1929. The Tori Bund and the Emergency Loop form two sides of the boundaries of the area enclosed within the Gouspur Loop compartment and also are links in the chain forming the front line of river defence in the Begari Canals Division. Neither of these two bunds is at present up to Indus River Commission Specifications and consequently they are a source of danger. If either of these two bunds breached or were over-topped by the river floods, the Gouspur Loop compartment would be flooded and this flooding would be uncontrolled. It would be most difficult, if not impossible, to close the breaches as the depth of water passing through them would vary from 3 or 4 feet to over 12 feet. The Gouspur Loop as well as the Right Bank of the Begari Canal New Cut would again be in danger. The direct loss to Government which would follow the breaching of the Tori Bund or Emergency Loop would be about Rs. 2 lakhs. If the Gouspur Loop which is the second line of defence between Tori and Choi were also breached, the flood water would immediately flow down the Sind Dhoro and the damage caused would be (*a*) the ruin of a large area of land on the right bank of the Begari Canal from mile 6 to at least mile 19, (*b*) the breaching of the Begari Canal in mile 6, (*c*) the loss of the Choi Public Works Department bungalow, (*d*) the probable flooding of the whole of the area which was flooded by the breach in the Sukkur Begari Bund in 1930, and (*e*) the probable serious damage to Shikarpur, Lodhra and other towns and villages. The consequences of these disastrous floods would be much greater than those of the breaching of the Sukkur Begari Bund in 1930. The area that would be flooded would probably exceed 300 square miles. The direct loss to Government caused through damage to Irrigation works and loss of kharif revenue would not be less than Rs. 10 lakhs in addition to that involved on account of expenditure on relief measures, takavi, etc. The loss to the people on account of damage done to crops, buildings, etc., would not be less than one crore of rupees. In the circumstances it is absolutely necessary to complete the proposed work as soon as possible.

(*3*) *Miscellaneous Expenditure.*

ITEM 13. Central Bureau of Information for Irrigation in India.

Recurrent	.. Rs. 7,500	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 7,500	Ultimate annual recurrent	.. „ 7,500

Remarks.—With the object of ensuring that irrigation officers should be kept abreast of the latest developments and experience, both in India and abroad, the Royal Commission on Agriculture in India recommended in paragraph 285 of their Report the formation of a Central Bureau of Information for Irrigation with headquarters at Delhi in charge of the Consulting Engineer to the Government of India. They were of opinion that the main functions of the bureau should be to establish and maintain a library of irrigation publications, both Indian and foreign, which could be consulted by Irrigation Engineers and to act as a clearing house of information needed by provincial officers. The question of establishing such a bureau was accordingly taken up by the Government of India and in January 1929 they placed certain proposals before the local Governments. The Government of India were doubtful whether the establishment of the Bureau would, in itself, solve the problem. They were of opinion that the Bureau should not be attached to the Central Government but to the Central Board of Irrigation which, in turn, should be converted into an active Committee and not regarded merely as a panel from which technical sub-committees could be drawn to report on specific questions, that in order to attain the objects which the Commission evidently had in view in making their recommendation the Central Irrigation Board should be converted into a Committee of Engineers meeting at intervals, with the Bureau as their office, and that in charge of this office and acting under the general directions of the Consulting Engineer would be a technical Secretary who will be an Executive Engineer of some standing. All the local Governments with the exception of one expressed themselves as unanimously in favour of the Government of India's proposals. The details regarding the scope and functions of the Bureau were discussed

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

at an inaugural meeting of the Central Irrigation Board (consisting of the Consulting Engineer to the Government of India and Provincial Chief Engineers for Irrigation) held at Delhi on 3rd and 4th November 1930. It was decided by the Board that the Bureau should undertake work under the following main heads :—

(*a*) *The dissemination of technical information.*—It should keep the irrigation engineers in India in touch with what is going on both in India and other countries in the same and allied lines of work. No engineer can possibly find time to read more than a small fraction even of the more important technical journals and consequently many new developments, new labour saving devices and the like, which might well be applied to Indian conditions, are unnoticed and unknown. It will be the duty of the Secretary to the Bureau to scrutinise the principal technical papers as also all papers or other information regarding irrigation matters received from the provinces and to prepare brief digests of all articles likely to be of use or interest to Indian Irrigation Engineers.

(*b*) *Contact with other countries.*—The bureau should establish contact with the somewhat similar Bureaus which exist in other countries, with a view to the exchange of publications and information, thus making accounts of developments in those countries available to Indian Engineers.

(*c*) *Maintenance of a technical library.*—The bureau should maintain a technical library of which the Secretary should be librarian ; the provincial Governments will contribute books, papers, etc., to the library.

(*d*) *Liaison between the provinces.*—This would be the most important function of the bureau. Very few provinces have any clear idea of what is being done in areas other than their own and consequently the same experiments are repeated with a view to the solution of problems which have already been solved elsewhere, the same mistakes are made as were made years ago and rectified in other parts of India, and the same study is applied to questions which have already been studied and finally settled only a couple of hundred miles away. With the Bureau in operation, it would be open to any Chief Engineer who was faced with a problem to forward it to the Bureau with a request that it should be referred for opinion to any other Chief Engineers who were doing similar work and so were likely to be in a position to give useful advice. In more important cases such problems would be referred to all Chief Engineers with a view to their discussion at the next meeting of the Central Board.

(*e*) *Publicity.*—The bureau will contribute to the lay press from time to time articles on irrigation generally or on new schemes, projects, under construction or completed, the articles before publication being seen and approved by the Chief Engineer responsible for the work in question.

(*f*) *Co-ordination of research work.*—Nearly all the possible simpler and more obvious irrigation schemes have already been constructed and further progress must depend, on the one hand, on the construction of new projects of far greater complexity and technical difficulty than those built in the past, and on the other, on the extension of the existing systems by economy in the use of water. This spells detailed research and three of the major irrigation provinces have special officers engaged on such work. If waste of energy is to be avoided, there must be some central co-ordination of the activities of these officers in order to avoid duplication of work and to ensure that the results obtained by one were immediately available to others. This object would be achieved by annual meetings of research officers with the Executive Committee of the Board first and subsequently with the whole Board.

(*g*) *Publication of papers.*—The Provincial Governments before finally printing off technical papers should consult the Bureau as to whether sufficient copies should be printed to admit of general distribution to the department. Papers originating with the Bureau would be published by the Bureau.

2. The Central Bureau was accordingly created by the Government of India from May 1931 and all expenses in connection therewith up to the end of the financial year 1931-32 were borne by them. They have however proposed that as the provincial Governments would derive benefit from the activities of the Bureau, they also should contribute to its cost with effect from 1932-33. The total cost of the Bureau is estimated at Rs. 40,000 per annum. For the purpose of assessing shares the provinces have been divided into three classes, the first class containing those the normal area annually irrigated in which exceeds a million acres, the second class those irrigating between half a million and a million acres and the third class those irrigating less than half a million acres. Provinces of the first class have to pay Rs. 7,500 per annum, those of the second class Rs. 5,000 per annum and those of the third class Rs. 2,500 per annum. As the average area annually irrigated in this Presidency is more than a million acres, it has been asked to pay Rs. 7,500 per annum. The Government of India themselves are going to pay Rs. 2,500 per annum on the ground that the minor administrations directly under them have in all less

15. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

than half a million acres of irrigation. Considering the very real and tangible advantages which this province along with others will secure from the work of the Board and Bureau, the small expenditure proposed is thoroughly justified. Irrigation engineers are constantly being called upon to construct works far exceeding in size any which have been built elsewhere; often they have to act as pioneers with little or no experience to guide them. In the absence of such an organisation as has now been formed, even such experience as has been gained is not generally available with the result that mistakes are made which might otherwise have been avoided and designs are adopted which are inferior to and less economical than the best. The capital invested on Irrigation works in the Bombay Presidency is so large that this Government cannot afford to throw away the opportunity offered by the Bureau for co-ordinating the work of Irrigation Engineers in India and by so doing ensuring that the construction, maintenance and management of irrigation works in this Presidency are run on the most up-to-date and economical lines. Even if the value of the work is assessed solely in terms of rupees, annas and pies, it will return a hundred-fold the small expenditure proposed to be incurred. This Government has accordingly informed the Government of India that it is willing to contribute, with effect from the year 1932-33, Rs. 7,500 annually subject to the condition that the Legislative Council votes the amount required.

		Rs.
Grand Total—15, Other Revenue Expenditure financed from Ordinary Revenues (Reserved) ..	Recurrent ..	7,500
	Non-recurrent ..	1,33,200

22, GENERAL ADMINISTRATION (*Reserved*).

MEMBER IN CHARGE.—Honourable Mr. W. F. HUDSON.

ITEM 14. Confirmation of the temporary establishment in the offices of the Collector, Bombay Suburban District, and Salsette Development Officer.

Recurrent	.. Rs. 15,269	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 15,269	Ultimate annual recurrent	.. „ 15,240

Remarks.—Since the creation of the Bombay Suburban District the bulk of the establishment in that district has been retained from time to time on a temporary basis. This arrangement has hampered efficient administration since, in practice, it has been found that recruits have been of poor quality. This has apparently been due to a tenure which is regarded as insecure. An examination of the situation has shown that in whatever manner the Bombay Suburban District may be administered at the top it is necessary to confirm now a part of the present temporary establishment.

2. Simultaneously with the abolition of the Development Department the Personal Assistant to the Land Manager was replaced by a temporary Land Manager who in addition to his duties took over those of the Assistant Development Officer, Kurla and Trombay Areas, and of the Special Assistant to the Collector, Bombay Suburban District. His establishment consisting of 17 subordinates and 15 menials has recently been reduced by one post on Rs. 200–20–300, one post on Rs. 60, one post on Rs. 60–4–100–3–160 and one post of menial on Rs. 25. This establishment will be retained on a temporary basis till further experience is gained. The establishment of 9 subordinates and 8 menials under the District Inspector of Land Records must also continue for the present to be on a temporary basis pending decision on a proposal to revise the rates of pay. In regard to the gazetted and non-gazetted establishment under the Collector, Government recently replaced the Deputy Collector, Bombay Suburban District, by a First Grade Mamlatdar and abolished the post of Shirastedar to the Deputy Collector on Rs. 130–5–160; but they have decided to confirm the clerical establishments detailed below working in the offices of the Collector, Bombay Suburban District, and Salsette Development Officer. The scale of Rs. 50–5/2–90–5–140 is the reduced scale sanctioned by Government which replaces the old scale of Rs. 60–4–100–3–160.

Office establishment of the Collector, Bombay Suburban District.

1 First Junior Assistant	.. 110–10–150.
1 Second Junior Assistant	.. 50–5/2–90–5–140.
3 Clerks	.. 50–5/2–90–5–140 each.
1 Naik	.. 24 (plus Rs. 7 house rent allowance).
3 Peons	.. 20 (plus Rs. 7 house rent allowance for each of the two peons and Rs. 3 for one peons).

Office establishment of the Salsette Development Officer.

6 Clerks	.. 50–5/2–90–5–140 each.
1 Tracer	.. 50–5/2–90–5–140.
3 Peons	.. 20 each (plus Rs. 7 house rent allowance each for two peons).

		Rs.
Grand Total—22, General Administration (Reserved) ..	Recurrent ..	15,269
	Non-recurrent ..	*Nil.*

24, ADMINISTRATION OF JUSTICE (*Reserved*).

MEMBER IN CHARGE—Honourable Mr. G. A. THOMAS.

ITEM 15. Permanent appointment of the Court Receiver and Liquidator, Bombay, and his establishment.

Recurrent	..Rs.	1,04,924	Non-recurrent ..	..Rs.	*Nil.*
Total	.. ,,	1,04,924	Ultimate annual recurrent ..	,,	1,20,696

Remarks.—The Receivership and Liquidation work in the High Court was performed up to the 15th April 1929 by a private individual, who was remunerated by fees and was not a Government servant. On the representation of the High Court that this work had increased to such an extent that it was no longer advisable to entrust it to a private individual, a salaried officer was appointed as Court Receiver and Liquidator on Rs. 2,500—50—2,750 without pension from the 15th April 1929. The appointment was made for two years in the first instance so that the working of the new system could be observed before it was made permanent. The following temporary establishment was sanctioned for the office of the Court Receiver and Liquidator from the aforesaid date:

1st Assistant on Rs. 1,000 per mensem
2nd Assistant on Rs. 250 per mensem } Actually engaged from 10th June 1929.

Head Clerk on Rs. 200 per mensem.

Cashier on Rs. 110—10—200 per mensem.

Clerk on Rs. 60—4—100—3—160 per mensem.

Rent Collector on Rs. 60 per mensem.

Naik on Rs. 24 per mensem *plus* house rent allowance at Rs. 7 per mensem.

Three peons on Rs. 20 per mensem each, *plus* house-rent allowance at Rs. 3 for two peons and Rs. 7 for one peon.

The above staff was not the full establishment required, but as the transfer of receiverships to the new Court Receiver and Liquidator proceeded, the staff was supplemented by the engagement of trained men from the office of the private individual who had previously done the Receivership and Liquidation work. The additional staff thus appointed was paid out of the fees realised before they were credited to Government. The total cost of the whole office for 1931-32 will be Rs. 1,20,100.

The experiment of appointing a salaried officer as Court Receiver and Liquidator has now been in progress for more than two years. Sufficient experience has been gained to prove that the new system works well and that the cost to Government is more than covered by the receipts.

It has therefore been decided that the following staff should be appointed permanently from 1st March 1932. The present Court Receiver and Liquidator will be continued on his present pay of Rs. 2,500—50—2,750 (without pension) and the pay of the post will be fixed on a reduced scale for his successors in office.

	Rs.
Court Receiver and Liquidator on Rs. 2,500—50—2,750 (non-pensionable). (This pay is personal to the present incumbent)	31,727
1st Assistant on Rs. 750—25—875 (with a personal pay of Rs. 125 per mensem for the present incumbent of the post)	12,000
2nd Assistant on Rs. 350—20—450	4,200
3rd Assistant on Rs. 250—10—320	3,000
1 Chief Superintendent and Accountant on Rs. 350—10—400 (with a personal pay of Rs. 50 per mensem for the present incumbent of the post)	5,400
2 Superintendents on Rs. 200—10—250	5,160
2 Assistant Superintendents on Rs. 110—10—200	3,720
2 Accountants on Rs. 150—10—200	3,960
1 Cashier on Rs. 125—5—150	1,500
2 Shorthand typists on Rs. 75—5—160	1,800
24 Clerks on Rs. 50—3—95—5—100—Efficiency Bar—5—160 ..	21,336
	93,803
Deduct 10 per cent. cut in salaries	—9,380
	84,423

24. ADMINISTRATION OF JUSTICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. G. A. THOMAS.

	Rs.
1 Havildar on Rs. 26 per mensem *plus* house rent allowance at Rs. 7 per mensem	396
1 Peon on Rs. 22 per mensem	264
2 Peons on Rs. 21 per mensem each	504
5 Peons on Rs. 20 per mensem each	1,200
House rent allowance at Rs. 7 per mensem for one peon and Rs. 3 per mensem for 7 peons	336
	87,123

Provision of Rs. 1,04,924 has accordingly been made in the Budget Estimates for 1932-33 which includes the following charges :—

	Rs.
Office rent at Rs. 1,025 per mensem	12,300
Rent for Record Room at Rs. 300 per mensem	3,600
Contract Contingencies	1,886
Service Postage and Telegrams	15
	17,801

The above staff consists not of new men but of men already working under the Court Receiver and Liquidator either as members of the temporary establishment sanctioned by Government from 15th April 1929 or as members of the staff of the former non-official Court Receiver and Liquidator who were taken over by the official Court Receiver and Liquidator and paid out of the assets in his hands.

The Court Receiver and Liquidator will thus be supplied with the necessary permanent establishment, the cost of which will be more than met from the receipts which are estimated at Rs. 2,05,000 for 1932-33 as against Rs. 1,55,476 in 1930-31, the last year for which complete figures are available.

		Rs.
Grand Total—24, Administration of Justice (Reserved)	Recurrent ..	1,04,924
	Non-recurrent ..	*Nil.*

31, EDUCATION (Transferred).

MINISTER IN CHARGE—Honourable Sir RAFIUDDIN AHMAD.

ITEM 16. Opening of Intermediate Science Class Group B at the Ismail College, Andheri.

Recurrent	.. Rs. 3,947	Non-recurrent ..	.. Rs. 8,500
Total	.. „ 12,447	Ultimate annual recurrent	.. „ 7,400

Remarks.—With the approval of the Legislative Council a new Arts College at Andheri near Bombay, called the Ismail College, has been opened with effect from June 1930. In accordance with the sanctioned scheme, only the First Year and Inter Arts Classes were opened in 1930 and class for the Inter-Science Group A and Junior B.A. Classes from June 1931.

According to the original scheme it was the intention that the Ismail College should be affiliated to the University in both the Intermediate Science Groups, but in view of the comparatively small numbers of students who could be expected to take Group B the opening of Classes for this group was postponed during last year. The Director of Public Instruction has, however, represented that quite a number of students were anxious to get admission to this class during 1931-32, but that this had to be refused since no provision existed for the teaching of the subjects. It is expected that about 30 students will join if the class is opened in June 1932 and the fee receipts at Rs. 150 per year per student would amount to Rs. 4,500, which more than covers the recurring cost during 1932-33. The opening of this Science Group B is a necessity as otherwise the college cannot prepare students desiring to enter the medical profession. The details of the cost for 1932-33 are as follows :—

Recurrent.

	Rs.
1 Lecturer in Biology in Bombay Educational Service Class II (Rs. 200—15—320—20—600 *plus* Rs. 55—90 compensatory allowance)—revised scales	2,805
1 Demonstrator in Biology (Rs. 100 *plus* Rs. 12 house rent allowance) *minus* 12½ per cent.	896
1 Laboratory Hamal (Rs. 20 *plus* Rs. 3 house rent allowance) less 12½ per cent.	226
Contingencies	390
	4,317
Deduct on account of 10 per cent. cut in pay	370
	3,947

Non-recurrent.

Apparatus material, etc.	7,500
Furniture	1,000
	8,500

It is proposed to provide for the pay of the Lecturer and hamal for 11 months and of the Demonstrator for 9 months.

ITEM 17. Starting of the Senior B.A. Class at the Ismail College, Andheri.

Recurrent	.. Rs. 1,368	Non-recurrent ..	.. Rs. 4,000
Total ..	.. „ 5,368	Ultimate annual recurrent	.. „ 1,704

Remarks.—According to the scheme for the opening of the Ismail College which was sanctioned by the Legislative Council the Senior B.A. class is to be added with effect from 1932-33. During the current year the Junior B.A. class has been in existence at the college and the opening of the Senior B.A. class with effect from next year is necessary.

It is not proposed to appoint any additional staff at present as the existing staff is adequate to carry on the additional work involved. It is only proposed to appoint a librarian clerk on Rs. 40 per mensem in the scale of Rs. 30—5/2—80 with the usual compensatory allowance of Rs. 12 per mensem. In addition to this it is proposed to provide for 5 scholarships at Rs. 20 per mensem for 9 months and Rs. 4,000 non-recurrent for the Library.

31, EDUCATION (Transferred)—contd.

MINISTER IN CHARGE—Honourabl Sir RAFIUDDIN AHMAD.

ITEM 18—Proposal to treat the Central Urdu Girls' School, Poona, as a Practising School attached to the Urdu Training School for Women, Poona.

Recurrent	Rs. 770	Non-recurrent ..	Rs. *Nil.*
Total	,, 770	Ultimate annual recurrent	,, 840

Remarks.—The normal class of the Central Urdu Girls' School, Poona, was converted into the Urdu Training School for Women, Poona, in September 1930. Since then the Central Urdu Girls' School has been used as the practising school of the Urdu Training School for Women. It has, however, never been recognised as a practising school and it is now necessary to remedy this. The Central Urdu Girls' School and the Training School for Women shared a common Head Mistress unti September 1931. As this naturally worked very badly one of the Mistresses in the Girls' School was made Head Mistress in September 1931. This brought her a considerable increase in responsibility on account of which she deserves to receive the special pay and compensatory allowances which are given to the heads of all other practising schools and to which she is entitled under Government Resolution, Educational Department, No. 2603, dated the 28th March 1924. The staff of practising schools are also entitled to allowances under these orders. These allowances are very small and it would for this reason be inequitable to refuse them even in view of the present financial stringency. The allowances in question are :—

	Special pay.	Compensatory Allowance
	Rs.	Rs.
Head Mistress	25	5
Assistant Teachers with more than ten years' service ..	5	5
Assistant Teachers with less than ten years' service ..	....	5

The full cost however will be reduced as some personal and other allowances which members of the staff are at present drawing will cease when the new allowances are given.

ITEM 19. Expansion of the Secondary Training College, Bombay.

Recurrent	Rs. 7,411*	Non-recurrent ..	Rs. *Nil.*
Total	,, 7,411	Ultimate annual recurrent ..	,, 17,476

Remarks.—The Secondary Training College, Bombay, has at present accommodation for only 60 students. That this is very inadequate will be clear from the percentage of trained teachers to the whole body of teachers in A. V. Schools which is only 5·2. The University Reform Committee of 1924 recommended the admission of 100 graduate students annually to the college and the Inspection Committees appointed by the University have repeatedly emphasised the need for expansion. Government are convinced that a scheme for the expansion of the College to accommodate 100 students should be put into operation without a moment's delay.

In view of the existing financial stringency, however, the proposals for the expansion now put forward are very modest and only involve the creation of

one B.E.S. Class I post on Rs. 300—25—400—30—550—35—760—40—1,000 ;
one B.E.S. Class II post on Rs. 200—15—320—20—600 ;
raising of the post of Assistant Master to that of Assistant Lecturer in the S.E.S. Collegiate Grade, that is from Rs. 70—200 to Rs. 150—250.

It is also proposed to increase the contract grant of the college from Rs. 2,795 to Rs. 5,000 per annum.

In order to meet the proposed expenditure and provide the accommodation for the expansion of the Secondary Training College, it is intended to close 14 classes at the Elphinstone High School, 7 on the Marathi and 7 on the Gujarati side. This will mean a saving to Government on account of the pay and allowances of 17 Assistant Masters on Rs. 70—200, of one Drawing Teacher on Rs. 60—150, and on account of the reduction of a special post of Rs. 250—10—300 to that of an ordinary Assistant Teacher on Rs. 70—200. The average annual saving involved in the closing of the 14 classes is thus Rs. 34,368 and if to this is added Rs. 500 on account of saving in contingencies, Rs. 2,500 on account of the reduction in the value of stipends at the Secondary Training College and Rs. 1,200 on account of fees from 2 additional students from Indian States deputed to the same college, the total sum that will accrue to Government will amount to Rs. 38,568. As against this Government anticipate a reduction of Rs. 22,000 in fees from the abolished classes so that the actual amount available as a set off for the additional expenditure on account of the expansion of the S. T. College is Rs. 16,568.

Government are satisfied that in a city like Bombay, no hardship will be felt by the public if the number of classes at the Elphinstone High School are reduced by half.

Grand Total—31, Education (Transferred) ..	Recurrent ..	Rs. 13,496
	Non-recurrent ..	,, 12,500

* This amount is less 10 per cent. emergency cut.

32, MEDICAL (Transferred).

MINISTER IN CHARGE—Honourable Sir RUSTOM VAKIL.

ITEM 20. Creation of a permanent post of Lecturer in Chemistry, Physics and Pharmacology at the B. J. Medical School, Ahmedabad.

Recurrent	.. Rs. 2,160	Non-recurrent	.. Rs. *Nil.*
Total	.. „ 2,160	Ultimate annual recurrent	.. „ 2,550

Remarks.—There is at present a part-time post of Lecturer in Chemistry, Physics and Pharmacology at the B. J. Medical School, Ahmedabad, on a special pay of Rs. 200 per mensem and it has been held for the past several years by Mr. J. D. Anklesaria, Ph.C. (Lond.). The appointment is renewable annually like other honorary appointments at the Medical Schools. The holder of the post has to be specially qualified in the subjects in question and, although his appointment is part-time, he has to do practically the work of a whole-time officer. The existing arrangement is consequently neither fair to him nor conducive to the interests of the students. It is, therefore, proposed to create a permanent post, instead of the present part-time post, of Lecturer in Chemistry, Physics and Pharmacology at the B. J. Medical School, Ahmedabad, on Rs. 125—10—275 with effect from the next financial year, on the lines of the post of Lecturer in Physics, Chemistry and Biology at the Medical School, Hyderabad, and to appoint Mr. Anklesaria to the new post with the starting pay of Rs. 195 in the proposed scale with a personal pay of Rs. 5 per mensem until such time as he becomes entitled to an increment in the time-scale. His starting pay would thus be equivalent to his present special pay as a part-time Lecturer and there will be no extra cost to Government on account of the proposal during 1932-33.

ITEM 21. Separation of Railway Medical arrangements from the Civil Hospital, Sukkur.

Recurrent	.. Rs. 1,243	Non-recurrent	.. Rs. 4,600
Total	.. „ 5,843	Ultimate annual recurrent	.. „ 5,956

Remarks.—The North-Western Railway has decided to make separate arrangements for the treatment of Railway patients at Sukkur. When this is done, the Railway staff and the grants made by the Railway Department will be withdrawn and the Civil Hospital, having an average of 40 in-patients, will have to depend on the Civil grants and establishment, which are quite inadequate for the number of patients to be treated. It is, therefore, proposed to provide for extra staff as detailed below in the next year's budget. The question of the increases required in the contingent grants will be considered after the separation is actually effected and some experience of the new arrangement is gained.

Extra staff.

1 Male Ward Servant at Rs. 16 per mensem.
1 Female Ward Servant at Rs. 16 per mensem.
2 Sweepers at Rs. 14 per mensem each.
1 Dhobi at Rs. 22 per mensem.
1 Cook at Rs. 15 per mensem.
1 Peon at Rs. 16 per mensem.

		Rs.
Grand Total—32, Medical (Transferred) ..	Recurrent ..	3,403
	Non-recurrent ..	4,600

33, PUBLIC HEALTH (*Transferred*).

MINISTER IN CHARGE—Honourable Sir RUSTOM VAKIL.

ITEM 22. Re-transfer of a portion of the land taken over by the Military Authorities for the accommodation of troops in 1918 from the Vaccine Institute, Belgaum.

Recurrent ...	Rs. *Nil.*	Non-recurrent ..	Rs. 3,300
Total ..	,, 3,300	Ultimate annual recurrent ..	*Nil.*

Remarks.—In 1918 the Military Authorities required the grazing ground of the Vaccine Institute, Belgaum, for the accommodation of troops. Land measuring about 116 acres was accordingly placed at their disposal. In 1920 about 72 acres of the Kurundwad State land adjoining the Institute was purchased by the Military Authorities at a cost of Rs. 23,830 and handed over to the Institute for grazing purposes in exchange for the land occupied by them. The land which was taken over by the Military Authorities in 1918 is no longer required for military purposes and the Government of India are prepared to surrender it under rule 5 (1) (B) of the Land Transfer Rules on payment of its market value estimated at Rs. 8,752. The Government of Bombay do not desire to take back at present the whole area but only a piece of 44 acres of the said area the market value of which is estimated at Rs. 3,300 at the rate of Rs. 75 per acre, the question of taking over the remainder of the land being left over until finances improve. The Government of India have agreed to this arrangement, viz. to surrender a piece of 44 acres to the local Government at a price of Rs. 3,300. The land in question is required by the Vaccine Institute, Belgaum, for grazing purposes.

		Rs.
Grand Total—33, Public Health (Transferred) ..	Recurrent ..	*Nil.*
	Non-recurrent ..	3,300

34, AGRICULTURE (Transferred).

MINISTER IN CHARGE—Honourable Dewan Bahadur S. T. KAMBLI.

ITEM 23. Entertainment of an additional special auditor and clerks in the Co-operative Department.

Recurrent ..	.. Rs. 8,301	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 8,301	Ultimate annual recurrent	.. „ 12,510

Remarks.—Under the Co-operative Societies Act, 1925, the accounts of every society registered under it are required to be audited once at least every year. The Provincial Co-operative Bank and its branches, District Central Banks, Urban Banks and housing societies are audited by Special Auditors and the cost of the audit is recovered from the banks or societies in the form of audit fees. Their audit is at present performed by 3 Special Auditors assisted by 2 auditors, 1 sub-auditor and 5 clerks. With the increasing number and activity of the co-operative societies and consequently rising working capital, the audit work of the department has become too heavy for the existing staff. The work done by the Special Auditors and their staff is a sort of agency work on behalf of the institutions concerned and so long as they pay for their audit, Government must arrange that the statutory audit is efficiently conducted. It is, therefore, proposed to entertain the following additional establishment from the next year :—

1 Special Auditor on revised scale of Rs. 200—15—320—20—600 per mensem.
3 Clerks to assist the Auditor on revised scale of Rs. 30—5/2—60.
2 Peons under the auditor on Rs. 18 each.

2. From 1st April 1931 audit fees are levied from Primary Agricultural and Non-Agricultural Societies which were hitherto exempt from such fees. The collection and preparation of necessary data relating to these fees, the maintenance of accounts and the correspondence with nearly 6,000 societies have caused heavy additional work in the offices of the Registrar and the Assistant Registrars. For the timely collection and accounting of these fees, it is necessary to increase the clerical establishment under the Registrar and the Assistant Registrars by 1 clerk on Rs. 75—5/2—90 and 8 clerks on Rs. 30—5/2—60.

3. The extra expenditure involved in the additional establishment referred to in paragraphs 1 and 2 above, including the Poona Compensatory Allowance and house-rent allowance, will be Rs. 8,301 for which provision is proposed in the next year's budget estimate.

ITEM 24. Appointment of Veterinary Investigation Officer.

Recurrent ..	.. Rs. 10,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 10,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In order to obtain a fairly complete survey of the conditions of cattle diseases throughout India and to apply the latest methods of disease control, collaboration of the provincial veterinary staff in the research work done at Muktesar in connection with the investigation of cattle diseases is necessary. With a view to ensuring this collaboration, the Imperial Council of Agricultural Research has sanctioned a general scheme of appointment of veterinary investigation officers in all provinces for a period of five years and agreed to pay an annual grant up to Rs. 10,000 towards the pay and allowances of the veterinary investigation officer and the typist-clerk and peon under him. The grant is subject to the condition that the entire cost of accommodation, equipment and materials such as microscope stains, etc., is borne by the Local Government. The investigation promises useful results and the Government of Bombay have decided to accept the offer on the condition mentioned above. The officer to be entrusted with the investigation will have to be a person of high professional qualifications and will have to undergo a course of training at the Imperial Institute of Veterinary Research, Muktesar. The cost on account of the pay and allowances of the officer and the establishment under him will be about Rs. 10,000 as shown below :—

	Rs. per mensem
Pay of the Veterinary Investigation Officer	500
Travelling allowance to the Veterinary Investigation Officer ..	200
Pay of the typist-clerk	70
Travelling allowance to the typist-clerk	30
Pay and house-rent allowance for the peon	27
Contingencies	5
	832 × 12 = 9,984

		Rs.
Grand Total—34, Agriculture (Transferred) ..	Recurrent ..	8,301
	Non-recurrent ..	*Nil.*

41, CIVIL WORKS (Partly Reserved and Partly Transferred).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

ITEM 25. Provisional Reorganisation of Sind Establishment.

Recurrent ..	Rs. 1,91,337	Non-recurrent	Rs. 1,650
Total ..	„ 1,92,987	Ultimate annual recurrent ..	„ 2,20,706

Remarks.—Government have sanctioned provisionally the amalgamation of all running charges in Sind with those of the Project. Proposals put forth by the Chief Engineer, Lloyd Barrage and Canals Construction, in connection with the establishment required for the post-Barrage conditions are still to be further considered by Government. In order, however, not to impede the progress of establishing post-Barrage conditions Government have provisionally sanctioned the following changes in the existing superior charges in Sind :—

(i) The Chief Engineer, Lloyd Barrage and Canals Construction, or the Chief Engineer in Sind, whoever at the time is senior, should take over the duties assigned to the Chief Engineer in Sind in the proposed scheme for post-Barrage charges.

(ii) The Chief Engineer in Sind or the Chief Engineer, Lloyd Barrage and Canals Construction, whoever at the time is junior, should take over the duties assigned to the Joint Chief Engineer in Sind in the above-mentioned scheme.

(iii) The charges of Superintending Engineer, Indus Right Bank Circle, and Superintending Engineer, Indus Left Bank Circle, should be held in abeyance and the works in these charges should be divided among the 5 Superintending Engineers' charges as proposed for the post-Barrage Establishment for Sind.

(iv) The marginally noted * four Superintending Engineers' charges on the Lloyd Barrage and Canals Construction Project should be continued, with suitable territorial modifications and in conformity with these modifications there should be 5 Circles known as the Northern Sind, Western Sind, Rohri Canal, Southern Sind and Eastern Sind Circles.

*1. Rohri Canal Circle.
2. North Western Circle.
3. Western Circle.
4. Eastern Nara Circle.

(v) The headquarters of the 2 Chief Engineers and the five Superintending Engineers should be in Karachi.

(vi) The existing Lloyd Barrage Circle of the Lloyd Barrage and Canals Construction Project with its 5 Divisions, viz. Right Works Division, Left Works Division, Transport and Supply Division, River Works Division and Power Supply Division and the Draglines Division should continue so long as they are required or till 30th June 1932 whichever is earlier.

(vii) The following existing 7 Divisions of the pre-Barrage charges in Sind modified territorially where necessary should be retained :—

The Begari Canals Division.
The Shikarpur Canals Division. } In the Northern Sind Circle.

The Fuleli Canals Division.
The Karachi Canals Division. } In the Southern Sind Circle.
The Karachi Buildings Division.

The Northern Jamrao Division.
The Southern Jamrao Division. } In the Eastern Sind Circle.

(viii) The Research Division of the Lloyd Barrage and Canals Construction amalgamated with the pre-Barrage Indus River Gauging Division should be retained and renamed Development and Research Division with headquarters to be fixed by the Chief Engineer.

(ix) The remaining 3 pre-Barrage Sind charges (viz., the Western Nara Division, the Nasrat Canals Division, and the Hyderabad Canals Division) and the existing 15 Lloyd Barrage and Canals Construction Works Divisions (as noted in margin*) should be suitably amalgamated and modified territorially to form the following 14 Irrigation Divisions with headquarters as noted against each :—

*1. Rohri Canal No. I.
2. Rohri Canal No. II.
3. Rohri Canal No. III.
4. Rohri Canal No. IV.
5. Rohri Canal No. V.
6. Warah Branch.
7. Western Head.
8. Khirtar Head.
9. Rice Canals.
10. Northern Dadu Canal.
11. Southern Dadu Canal.
12. Manchar Drainage.
13. Khipro Canal.
14. Mithrao Remodelling.
15. Nara Supply.

	Headquarters.	
(1) Khirtar Division ..	Shahdadkot	In the Northern Sind Circle.
(2) North Western Canal Division ..	Sukkur	

41, CIVIL WORKS (Partly Reserved and Partly Transferred)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

	Headquarters.	
(3) Warah Division	.. Larkana	In the Western Sind Circle.
(4) Rice Canals Division	.. Do.	
(5) Northern Dadu Division	.. Do.	
(6) Southern Dadu Division	.. Dadu	
(7) No. 1 Division Rohri Canal	.. Sukkur	In the Rohri Canal Circle.
(8) No. 2 Division Rohri Canal	.. Nawabshah	
(9) No. 3 Division Rohri Canal	.. Do.	
(10) No. 4 Division Rohri Canal	.. Hyderabad	
(11) No. 5 Division Rohri Canal	.. Do.	In the Southern Sind Circle.
(12) No. 6 Division Rohri Canal	.. Do.	
(13) Mithrao Division	.. Mirpurkhas	In the Eastern Sind Circle.
(14) Khipro Division	.. Do.	

In addition to the above charges one Barrage Division for the Barrage with headquarters at Sukkur should also be formed in the Northern Sind Circle when the Lloyd Barrage Circle with its five Divisions is abolished.

(x) The existing two posts of the Personal Assistants to the Chief Engineer, Lloyd Barrage and Canals Construction, held by Officers of the Indian Service of Engineers should be abolished.

(xi) The existing 143 sub-divisions of the pre-Barrage and Lloyd Barrage and Canals Construction charges should be suitably amalgamated and modified territorially to form 92 sub-divisions (including 3 sub-divisions in the Karachi Buildings Division).

The office of the two Chief Engineers is to be a joint one. The above charges are to be given effect on provisional basis on the dates which may be found to be administratively convenient.

During the year 1932-33 construction work will also still be in progress. Post-Barrage conditions cannot therefore be introduced at once; but will come into existence gradually. The establishment provided in the next year's budget is not, therefore, in accordance with the scales of staff provisionally sanctioned by Government for the post-Barrage conditions but according to the actual requirements.

Rohri Canal No. VI Division has been constituted during the current year by splitting up the Rohri Canal No. V Division.

Under the post-Barrage charges one Division with its headquarters at Sukkur is required for the regulation of Barrage and maintenance of Head Works. In the Punjab where there are smaller barrages of less importance an Executive Engineer is specially employed for the charge of each Barrage. It will be known as Barrage Division. The following establishment is provided for that Division for 11 months :—

(*b*) Pay of Establishment—

	Rs.	Rs.
4 Supervisors—		
1 Electrical Supervisor at Rs. 378 per mensem ..	4,158	
1 Mechanical Supervisor at Rs. 354 per mensem ..	3,894	
2 Supervisors at Rs. 258 per mensem each	5,676	
		13,728
8 Overseers—		
1 Electrical Overseer at Rs. 105 per mensem ..	1,155	
1 Mechanical Overseer at Rs. 105 per mensem ..	1,155	
6 Overseers at Rs. 140 per mensem each	9,240	
		11,550
Office Establishment—		
14 Clerks—		
1 Head Clerk at Rs. 150 per mensem	1,650	
1 Clerk at Rs. 115 per mensem	1,265	
2 Clerks at Rs. 87 per mensem each	1,914	
3 Clerks at Rs. 50 per mensem each	1,650	
3 Sub-divisional Clerks at Rs. 65 per mensem each ..	2,145	
4 Sub-divisional Clerks at Rs. 55 per mensem each ..	2,420	
		11,044
1 Store Keeper at Rs. 87 per mensem	....	957

41, CIVIL WORKS (Partly Reserved and Partly Transferred)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

		Rs.	Rs.
Drawnig Establishment—			
1 Draftsman at Rs. 130 per mensem	.. ..	1,430	
1 Assistant Draftsman at Rs. 70 per mensem	.. ..	770	
1 Tracer at Rs. 50 per mensem	.. ..	550	
			2,750
Menial Establishment (Office)—			
2 Naiks at Rs. 22 per mensem each	.. ..	484	
3 Peons at Rs. 20 do.	.. .. ..	660	
2 Peons at Rs. 18 do.	.. .. ..	396	
			1,540
Petty Establishment—			
7 Electricians for sub-stations at Rs. 70 per mensem each	..	5,390	
2 Wiremen at Rs. 50 per mensem each	.. ..	1,100	
9 Mistries—			
2 Mechanical mistries at Rs. 80 per mensem each	..	1,760	
4 Mechanical mistries at Rs. 50 per mensem each	..	2,200	
3 Mistries at Rs. 50 per mensem each	..	1,650	
4 Darogas—			
2 at Rs. 53 per mensem each	.. ..	1,166	
2 at Rs. 45 do.	.. ..	990	
8 Gauge Readers at Rs. 45 per mensem each	.. ..	3,960	
1 Telephone Operator at Rs. 50 per mensem	.. ..	550	
1 Tyndal at Rs. 22 per mensem	.. ..	242	
1 Chowkidar at Rs. 20 per mensem	.. ..	220	
4 Post-runners at Rs. 22 per mensem each	.. ..	968	
22 Khalasis at Rs. 16 per mensem each	.. ..	3,872	
			24,068
(c) *Allowances, etc.*—			
Travelling allowance	.. ..	14,000	14,000
(d) *Contingencies*—			
Contingencies	.. ..	4,000	4,000
	Total	..	83,637

The following establishment is required in the several Divisions on account of the running of new canals :—

	Amount.	
	Rs.	
(b) *Pay of Establishment*—		
80 Telephone operators and Signallers for 11 months—		
42 (50) ; 6 (45) ; 23 (40) ; 5 (35) ; 2 (34) ; 2 (30) ..	39,523	
2 Telephone operators and signallers at Rs. 50 per mensem each for 3 months	300	
		39,823
82		
121 Darogas for 11 months—		
8 (63) ; 29 (53) ; 7 (50) ; 62 (45) ; 10 (40) ; 5 (30)...	63,041	
12 Darogas for 3 months 5 (53) ; 7 (45) ..	1,740	
		64,781
133		
1 Chowkidar at Rs. 20 per mensem for 11 months ..		220
		1,04,824

Darogas are required before the canals begin to flow for preparing Karia registers, etc., and in the case of many canals zamindars will take water for irrigation in April or earlier. Telephone operators and signallers will be required for general administration and safety of canals.

41, CIVIL WORKS (Partly Reserved and Partly Transferred)—contd.

MEMBER IN CHARGE—Honorable Sir GHULAM HUSSAIN HIDAYATALLAH.

Owing to the expected start of irrigation in the Shahuwah and Mirwah-Sangro wah areas lying to the East of the Jamrao and West Branch provision for the following establishment for six months for formation of one sub-division in each of the Northern Jamrao Canals and Southern Jamrao Canals Divisions is necessary :—

	Amount. Rs.	Rs.
(a) Pay of Officers—		
2 Temporary Assistant Engineers at Rs. 250 per mensem each.	3,000	
		3,000
(b) Pay of Establishment—		
3 Temporary Overseers at Rs. 60 per mensem each ..	1,080	
2 Clerks at Rs. 40 per mensem each	480	
5 Darogas at Rs. 30 per mensem each	900	
6 Signallers at Rs. 35 per mensem each	1,260	
2 Post-runners at Rs. 16 per mensem each	192	
7 Khalasis at Rs. 16 per mensem each	672	
2 Peons at Rs. 16 per mensem each	192	
		4,776
(c) Allowances, etc.—		
Travelling allowance	2,200	
		2,200
(d) Contingencies—		
Contingencies	400	
		400
		10,376

The present Lloyd Barrage Circle will be closed from April 1932 and the records will be transferred to the North Western Circle. For some time the following establishment is required by the Superintending Engineer of that Circle to deal with those records :—

	Amount. Rs.	Rs.
2 Clerks at Rs. 75 per mensem each for 11 months ..	1,650	
		1,650
Grand Total ..		2,00,487
Probable savings ..		— 7,500
		1,92,987

		Rs.
Grand Total—41, Civil Works (Partly Reserved and partly Transferred).	Recurrent ..	1,91,337
	Non-recurrent ..	1,650
Grand Total of all heads charged to Revenue ..	Recurrent ..	6,67,002
	Non-recurrent ...	2,13,350

56-A, CAPITAL OUTLAY ON IMPROVEMENT ON PUBLIC HEALTH.

MINISTER IN CHARGE—Honourable Sir RUSTOM VAKIL.

ITEM 26. Replacement of old engines in the Karad Water Works.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 35,433
Total ..	.. ,, 35,433	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The existing plant has outlived its life and a breakdown is imminent. The old engines have worn out and are beyond repair. There is no knowing when the actual breakdown will occur. The replacement of old engines by new ones is expected to result in a recurring saving of Rs. 1,500 per annum. In order to maintain the water works the demand is absolutely necessary. The gross cost of the work is as under :—

	Rs.
Cost of engines	27,900
1 per cent. Secretariat charges	279
Establishment and tools and plant charges	7,254
Total ..	35,433

ITEM 27. Installation of a new boiler at the Poona Cantonment Water Works.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 46,673
Total ..	.. ,, 46,673	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The three old boilers at the Poona Cantonment Water Works have been in use for 23, 20 and 20 years respectively, and are nearing the end of their lives. The main lower tubes of these boilers are likely to leak at any moment and this would render a stoppage necessary with consequent heavy expense for the necessary repairs and also possibly a curtailment of the water supply. It is therefore considered essential for the sake of safety to provide a new boiler as the old boilers are likely to breakdown at any moment. Its installation will also result in economy of working as explained below :—

(*a*) *Saving in running cost due to provision of new boiler.*

	Rs.
1. Saving due to reduced consumption of coal	3,950
2. Saving due to reduced cost of labour	1,095
Total anticipated savings in running cost ..	5,045

(*b*) *Increase in interest and depreciation charges.*

Interest at 6½ per cent. and depreciation at 5 per cent. on gross cost of new work, viz. on Rs. 46,673	5,367

Deduct—Saving due to cessation of depreciation charges on the capital value of old plant :—

	Rs.	Rs.
One boiler, 1908, Rs. 15,000 @ 5 per cent.	= 750	
Two boilers, 1911, Rs. 24,000 @ 4 per cent.	= 960	
	1,710	= 3,657
(*c*) Total net annual saving due to provision of new boiler		1,388

The gross cost of the work is estimated as under :—

	Rs.
Works outlay	36,750
Establishment charges	8,821
Tools and plant	1,102
Total ..	46,673

56-A. CAPITAL OUTLAY ON IMPROVEMENT ON PUBLIC HEALTH—contd.

MINISTER IN CHARGE—Honourable Sir RUSTOM VAKIL.

ITEM 28. Providing raw water pumps for the Poona Water Works.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 44,450
Total ..	.. „ 44,450	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The existing plant and raw water pumps in the Poona Water Works are nearly 20 years old. Their working has become inefficient. There is likelihood of a breakdown at any moment. If the existing pumps were to fail, the whole water supply to Poona would breakdown. In order to maintain the Water Works the demand is absolutely necessary. The gross cost of this work is as under :—

	Rs.
Cost of the raw water pumps	35,000
Establishment and tools and plant charges	9,450
Total ..	44,450

		Rs.
Grand Total—56A. Capital Outlay on Improvement on Public Health (Transferred).	Recurrent ..	*Nil.*
	Non-recurrent ..	1,26,556

STATEMENT F.

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1932-33.

Abstract of provisions for new major works under the head 41, Civil Works for the year 1932-33.

Minor head	Amount provided
	Rs.
Police	84,600
Medical	32,800
Total ..	1,17,400

List of new major works for 1932-33 under the Major head 41, Civil Works—Provincial.

Executive Division	Locality	Name of work	Amount of estimate	Proposed provision	Remarks
			Rs.	Rs.	
		Police (Home Department).			
1. Surat and Broach.	Surat	Construction of 120 quarters for the Head-quarters Police.	84,629	84,600	The imperative necessity for the construction of quarters for the police at Head-quarters, Surat, has been recognised by Government since 1924 when administrative approval was accorded to the work at an estimated cost of Rs. 1,63,153. In view of the financial stringency, the work has been held up for the last seven years. It has since been represented to Government that the old police lines have been condemned as most insanitary and dangerous for habitation. The Policemen have ceased to sleep in them at nights through fear of the plaster falling on them and in some cases the walls have given way. It is therefore proposed to demolish them and construct 120 new quarters to house the police at Head-quarters, Surat. It is impossible to obtain hired accommodation. In view of the financial stringency and the necessity for economy, a very cheap pattern of construction has been devised and the estimated cost has been brought down from Rs. 1,63,153 to Rs. 84,629. It is considered obligatory to provide suitable quarters for the police at Surat during the year 1932-33.
				84,600	
		Medical (General Department).			
2. Hyderabad Canals.	Hyderabad.	Additions and alterations to the buildings not in use at present at the Mental Hospital.	48,760	32,800 (debitable to original work).	This work is essential with a view to remove congestion and to prevent the restriction of admissions. The present accommodation is for 124 + 35 = 159, while the population, taking daily average of last year, was 190·7. The Executive Engineer, Hyderabad Canals Division, has reported that the Mental Hospital buildings stand in acute need of repairs and the proposed additions and alterations. Land is available for the proposed additions.
				32,800	
			Grand Total	1,17,400	

STATEMENT G.

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1931-32 FROM SAVINGS

8. FOREST (Transferred).

ITEM. 1. Entertainment of eight punkha-pullers in the Larkana and Hyderabad Divisions.

Expenditure sanctioned in 1931-32	Rs.	640
Annual average cost	,,	640

Remarks.—As punkhas are very necessary in the hot months at Larkana and Hyderabad, Government, on the recommendation of the Chief Conservator of Forests, sanctioned the entertainment of eight punkha-pullers in the Larkana and Hyderabad Divisions for a period of five months every year on pay up to Rs. 16 per mensem each. The expenditure in the current year has been met from the contingent grant of the officers concerned.

	Rs.
Grand Total—8, Forest (Transferred)	640

22, GENERAL ADMINISTRATION (Reserved).

ITEM 2.—Confirmation of a temporary post in the office of the Salsette Development Officer.

Expenditure sanctioned in 1931-32	..	Rs. *Nil.*
Annual average cost	..	,, 2,550

Remarks.—For the reasons mentioned in Item 14 under "22-General Administration" of Statement E (Statement of new or extraordinary items of expenditure provided in the Provincial Budget Estimates for 1932-33) Government have decided to confirm the temporary establishment in the offices of the Collector, Bombay Suburban District, and the Salsette Development Officer. There was, however, one post which it was deemed desirable to confirm at once. Recently Government have, as a measure of economy, altered the arrangements in the Bombay Suburban District by replacing the Deputy Collector by a Mamlatdar and abolishing the permanent post of Shirastedar to the Deputy Collector in the grade of Rs. 130—5—160. The Shirastedar was however a permanent officer of Government belonging to the permanent establishment which existed in the Bombay Suburban District when it formed part of the Thana District, and the post held by him could not be abolished without transferring him to another post. The only other post available was that of aval karkun to the Mamlatdar, South Salsette, also on Rs. 130—5—160, which was held by an acting officer, but as this post had a substantive holder who was officiating in the temporary post of First Assistant in the Salsette Development Office on Rs. 175—10—225, it was decided to make permanent the latter post, to cancel the lien of the officer holding this post on the post of aval karkun and to transfer the Shirastedar to the aval karkun's post. There was no additional expenditure in the year 1931-32 as budget provision had been made for the temporary post. The confirmation of the temporary post of the First Assistant to the Salsette Development Officer was in fact required in order to effect economy without delay by abolishing the permanent post of Shirastedar on Rs. 130—5—160.

ITEM 3. Entertainment of a clerk in the Lower Division of the Finance Department.

Expenditure sanctioned in 1931-32	..	Rs. 698
Annual average cost	..	,, 1,118

Remarks.—In order to frame the revised estimates and to deal with cases of reappropriations and surrenders and also to deal with the Accountant General's report on Appropriation Accounts, registers showing modifications in the sanctioned grants due to reappropriation of funds, surrenders, etc., under all major heads of expenditure are required to be maintained up to date. For this work and other miscellaneous work including the supply of budget forms to all estimating officers a post of clerk on Rs. 50—3—95—5—160 was created with effect from 1st April 1931 in the Lower Division in the Finance Department and the cost during the year was met from savings.

	Rs.
Grand Total—22, General Administration (Reserved)	.. 698

24, ADMINISTRATION OF JUSTICE (*Reserved*).

ITEM 4. Entertainment of two clerks in the Court of Small Causes, Bombay.

Expenditure sanctioned in 1931-32	Rs. 363
Annual average cost	,, 2,064

Remarks.—It has been recently decided that a stamp duty of Re. 1 should be levied on all vakalatnamas and on certified copies of decrees in the Court of Small Causes, Bombay, in accordance with Article 48 (*b*) and Article 24 of Schedule I to the Indian Stamp Act. The average number of vakalatnamas and certified copies of decrees in this court for one year is 50,000 and 30,000 respectively. This levy involves a large amount of clerical work, especially the keeping of two registers—one for vakalatnamas and the other for certified copies of decrees, and for this work two clerks in the grade of Rs. 50—5/2—90 (Efficiency Bar)—5—140 have been entertained on the establishment of the Small Cause Court with effect from the 12th November 1931.

	Rs.
Grand Total—24, Administration of Justice (Reserved) ..	363

25, JAILS AND CONVICT SETTLEMENTS (Reserved).

ITEM 5. Raising the pay of Mr. C. S. Deodhar, Assistant Criminal Tribes Settlement Officer.

Expenditure sanctioned in 1931-32	..Rs. 500
Annual average cost	.. ,, 1,880

Remarks.—In the Criminal Tribes Settlement Department, there are two gazetted posts of Assistant Criminal Tribes Settlement Officers, and until recently the pay of the senior appointment, viz. that held by Mr. C. S. Deodhar, was Rs. 300—10—400. Mr. Deodhar belongs to the cadre of Mamlatdars in the Revenue Department, and was specially selected for deputation to the Criminal Tribes Settlement Department in 1921 on account of his organising ability, intelligence and capacity for hard work. He has been holding the post of Assistant Criminal Tribes Settlement Officer since then, and has gained special experience of the working of the Department during these years.

2. Had Mr. Deodhar remained in the Revenue Department his position in the cadre of Mamlatdars would now justify his promotion to the rank of Deputy Collector. But the increasing importance and specialised character of the work of the Criminal Tribes Settlement Department make it most undesirable that Mr. Deodhar should revert to the Revenue Department and that the Criminal Tribes Settlement Department should lose the benefit of his services. In addition, the recent appointment of the Criminal Tribes Settlement Officer as Backward Classes Officer has made it all the more necessary that his senior Assistant should have the rank and experience necessary to relieve him of some of his important duties as Criminal Tribes Settlement Officer and set him free for his duties as Backward Classes Officer. Government have therefore raised the pay of the post of Assistant Criminal Tribes Settlement Officer held by Mr. Deodhar from Rs. 300—10—400 to Rs. 300—50—550—50/2—650 as a temporary measure for a period of three years from 1st May 1931, and have allowed Mr. Deodhar, who on that date completed more than two years on Rs. 400 on the old scale, to start on Rs. 450 per mensem on the revised scale. The revised scale corresponds with the scale of pay of Deputy Collectors of the second grade as it stood at the time. In view of the financial situation, Government were reluctant to sanction increased expenditure and accordingly ordered that one post on Rs. 150—5—200 in the office of the Criminal Tribes Settlement Officer should be held in abeyance. The proposal has thus not only entailed no extra expenditure, but has resulted in a small saving to Government.

	Rs.
Grand Total—25, Jails and Convict Settlements (Reserved) ..	500

ITEM 6. Permanent retention of the temporary appointment of an additional clerk in the office of the Inspector General of Police, Bombay Presidency.

Expenditure sanctioned in 1931-32	Rs. *Nil.*
Annual average cost	,, 2,200

Remarks.—In the year 1925 the post of a clerk on Rs. 150—5—200 was created in the Office of the Inspector General of Police for a period of one year in the first instance to do the additional clerical work imposed by the new system of monthly accounts of expenditure and general control over the budget grants and expenditure of the Heads of Offices subordinate to the Inspector General of Police. The appointment of the clerk has been continued from year to year for the past six years and during this period the clerical work of the Inspector General of Police's office, so far from diminishing, has been increased by the revision of the methods of maintaining and verifying accounts, preparing budget estimates and submitting periodical statements of expenditure. Government are satisfied that the increase of work which justified the creation of this appointment in 1925 is permanent and that there is no advantage in keeping the appointment temporary and extending it from year to year. They have accordingly made it permanent from the 24th November 1931. There is no additional expenditure in 1931-32 as budget provision was made for the temporary post.

ITEM 7. Entertainment of a clerk in the office of the Superintendent of Police, Karachi Head Quarters, to attend to the work arising in connection with the Karachi Harbour Police.

Expenditure sanctioned in 1931-32	Rs. 809
Annual average cost	,, 1,716

Remarks.—It was represented to Government that the clerical work in connection with the Karachi Harbour Police had increased on account of an increase in the strength of the Harbour Police and was sufficient to require the whole time of one clerk. Previously this work had been done by the Accounts Branch of the office of the Superintendent of Police, Karachi Head Quarters, but the revision of the system of accounts had so increased the work of the Accounts Branch that it was no longer possible for them to attend to the work of the Harbour Police as well. Government accordingly sanctioned in June 1931 the entertainment of a clerk on Rs. 105—5—140 with the Karachi local allowance in the office of the Superintendent of Police, Karachi Head Quarters, to attend to the work of the Harbour Police. The Karachi Port Trust has agreed to bear half of the cost of the appointment inclusive of leave and pension contribution and supervision charges. The extra charge involved during the year 1931-32 on account of the pay and allowance of the clerk was met from the savings in the sanctioned grants under the head "26-Police, District Executive Police (Sind)—Harbour Police".

	Rs.
Grand Total—26, Police (Reserved)	809

31, EDUCATION (Transferred).

ITEM 8.—Rent-free quarters for certain mistresses at the Anglo-Urdu Middle School for Girls and the Urdu Training School for Women, Poona.

Expenditure sanctioned in 1931-32	Rs. 150
Annual average cost	„ 900

Remarks.—The rent-free quarters have been sanctioned as the scales of pay sanctioned for the assistants in these institutions are not sufficiently high so as to attract suitable qualified Urdu-knowing mistresses who have generally to be recruited from outside the Presidency. It is therefore necessary to provide them with rent-free accommodation, especially since they happen to be purdah ladies.

	Rs.
Grand Total—31. Education (Transferred)	150

32, MEDICAL—(*Transferred*).

ITEM 9. Assumption by Government of the functions of the Cama and Albless Hospitals Nursing Association, Bombay.

Expenditure sanctioned in 1931-32	Rs. 64,500
Annual average cost	„ 62,000

Remarks.—The administration of nursing at the Cama and Albless Hospitals and the Training School for nurses and midwives in connection therewith was, up to the end of 1930-31, carried on by the Cama and Albless Hospitals Nursing Association with a grant-in-aid from Government, the maximum of which was fixed at Rs. 36,000 per annum. In March 1931 the Committee of the Association decided to dissolve the Association and to hand over its assets and functions to Government after 31st March 1931. With a view to ensure continuance of the nursing arrangements at the Hospitals and of the Training School for nurses and midwives and in the absence of any alternative scheme to secure that end, Government decided to assume the functions of the Association with effect from 1st April 1931. The total cost of these arrangements is estimated at Rs. 64,500. Out of this amount, Rs. 36,000 is met from the existing provision for the grant to the Association and the balance of Rs. 28,500 has to be provided by reappropriation. Against this latter item of extra expenditure to Government, there have been receipts from the sources from which the defunct Association derived its other income. These recoveries are estimated to amount to Rs. 26,000 and would be credited to Government as revenue so that Rs. 2,500 represents the real extra expenditure to Government during the current year under the new arrangement.

ITEM 10. Appointment of a midwife at the Nursing Home attached to the St. George's Hospital, Bombay.

Expenditure sanctioned in 1931-32	Rs. 970
Annual average cost	„ 2,437

Remarks.—The demand for the provision of facilities for the treatment of private maternity cases in the Nursing Home at the St. George's Hospital was brought to notice by the Surgeon General and Government were convinced of the need of such facilities. They accordingly sanctioned the appointment with effect from 1st October 1931 of a trained midwife at the Home on—

Pay—Rs. 120 (less a temporary reduction of 10 per cent.) per mensem.

Dhobi allowance—Rs. 5 per mensem.

Ration, bazaar, etc.—Rs. 76 per mensem,

Uniform allowance—Rs. 25 (annually).

The extra expenditure entailed during the current year has been met by reappropriation from savings under the head "32-Medical". The new arrangement is calculated to increase the receipts from the Home, which, it is anticipated, will more than cover the expenditure.

	Rs.
Grand Total—32, Medical (Transferred)	65,470

33, PUBLIC HEALTH (Transferred).

ITEM 11. Medical-aid-post near the Nasik Road Station and other Sanitary arrangements in connection with Sinhast fair.

Expenditure sanctioned in 1931-32	Rs. 7,522
Annual average cost	„ *Nil.*

Remarks.—The Sinhast fair falls every 12 years. Medical arrangements have to be made at the fair so far as the areas covered by the Nasik Road Station, the Station City Road and the Nasik-Trimbak Road are concerned. On the occasion of the last Sinhast fair a full infectious diseases hospital was constructed at the station. On the occasion of the present fair, in order to avoid the expense of a full hospital, a Medical-aid-post only has been constructed at the Nasik Road Station at a cost of Rs. 4,000 and it has been arranged that infectious cases on detection should be taken into Nasik either to the Infectious Diseases Wards at the Civil Hospital, Nasik, or to the Municipal Infectious Diseases Hospital. The total expenditure required on account of the new arrangement has been estimated at Rs. 14,910 which will be spread over three years as under :—

For 1931-32.	For 1932-33 and 1933-34 taken together.
Rs. 7,522	Rs. 7,388

Funds to the extent of Rs. 3,522 only were required during the current year in connection with the staffing, etc., of the Medical-aid-post and they have accordingly been sanctioned. The expenditure of Rs. 4,000 incurred in the construction of the Medical-aid-post has been met from savings under "41-Civil Works—Provincial—Transferred" and the remaining expenditure from savings under "33-Public Health."

	Rs.
Grand Total—33, Public Health (Transferred)	7,522

41, CIVIL WORKS—PROVINCIAL (Partly Reserved and partly Transferred).

ITEM 12. Appointment of one additional temporary Accountant in the office of the Executive Engineer, Poona Division.

Expenditure sanctioned in 1931-32	..Rs.	1,183
Annual average cost	.. „	2,496

Remarks.—Owing to the amalgamation of the Head Quarters Works Division with the Poona Division in November 1930 the accounts and other work in the latter Division was almost doubled. In addition to the Accounts Work of the five sub-divisions, the Poona Division has to account for allotments and expenditure incurred by the District Local Board, Poona, on provincial works which have been entrusted to it. The rent work in the Poona Division is always heavy and due to amalgamation of the Head Quarters Works Division with it nearly as much was added. It was feared that if an Additional Accountant was not posted to this Division the office work (especially accounts) would seriously suffer and would get into arrears. In these circumstances an appointment of an Accountant in the grade of Rs. 100—10—270—30/5—300 was sanctioned on a temporary basis for a period of one year with effect from September 1931. The need for continuing the appointment beyond that period will be examined in August 1932.

	Rs.
Grand Total—41, Civil Works (Partly Reserved and partly Transferred) ..	1,183
Grand Total of all Heads charged to Revenue ..	77,335

Digitized with financial assistance from the Government of Maharashtra on 22 July, 2017

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

ITEM 13. Temporary clerical establishment for the office of the Executive Engineer, Rohri Canal No. VI Division.

Expenditure sanctioned during the year 1931-32 .. .. .. Rs. 7,000
Annual average cost .. .. „ 9,476

Remarks.—Rohri Canal No. V Division comprised 6 Constructions and 2 Water Course sub-divisions and as such it was considered the heaviest Division. Owing to the absorption of certain portions of Hyderabad and Fuleli Canals Divisions therein it would have still increased in size and it would not have been possible for one Executive Engineer to manage it. It was accordingly split into two Divisions and the new Division was named Rohri Canal No. VI Division. The marginally noted* extra establishment which was found necessary for the new Division was sanctioned.

*1 Head Clerk on Rs. 130—5—160.
1 Clerk on Rs. 105—5—125.
1 Clerk on Rs. 75—5—100.
4 Clerks on Rs. 30—5/2—70.
1 Draftsman on Rs. 105—5/2—160.
1 Assistant Draftsman on Rs. 60—5/2—100.
1 Tracer on Rs. 45—5/2—65.
1 Naik on Rs. 22 per mensem.
1 Tyndal on Rs. 22 per mensem.
2 Peons on Rs. 20 per mensem each.
2 Peon Khalasis on Rs. 20 per mensem each.
2 Touring Khalasis on Rs. 20 per mensem each.
2 Khalasis on Rs. 20 per mensem each.
2 Post Sowars on Rs. 20 per mensem each.

	Rs.
Grand Total—55, Construction of Irrigation, Navigation, etc., Works (Reserved)	7,000

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.